

## **AGENDA**

### **COMMITTEE ON ACCOUNTS, ENROLLMENT AND REVENUE ADMINISTRATION**

**February 24, 2004**  
**Aldermen Smith, Guinta,**  
**Osborne, Shea, Thibault**

**5:15 PM**  
**Aldermanic Chambers**  
**City Hall (3<sup>rd</sup> Floor)**

1. Chairman Smith calls the meeting to order.
2. The Clerk calls the roll.
3. Communication from the Board of School Committee recommending the establishment of five (5) Expendable Trusts.  
**Gentlemen, what is your pleasure?**
4. Communication from Fire Chief Kane submitting a proposed Alarm Box ordinance amendment.  
**Gentlemen, what is your pleasure?**
5. Communication from Frank Thomas, Public Works Director, advising of a project budget shortfall of \$273,319 in FY '04 in line item #0228 (City Contributory Retirement System).  
**Gentlemen, what is your pleasure?**
6. Communication from Kevin Buckley, Internal Audit Manager, submitting an audit status update and other business.  
**Gentlemen, what is your pleasure?**
7. Communication from Guy Beloin, Financial Analyst II, submitting the City's Monthly Financial Statements for the seven months ended January 31, 2004.  
**Gentlemen, what is your pleasure?**

8. Communication from Guy Beloin, Financial Analyst II, submitting the City's Quarterly Financial Statements for the six months ended December 31, 2003.

**Gentlemen, what is your pleasure?**

9. Communication from Sharon Wickens, Financial Analyst II, submitting reports as follows:
  - a) department legend;
  - b) open invoice report over 90 days by fund;
  - c) open invoice report all invoices for interdepartmental billings only;
  - d) open invoice report all invoices due from the School Dept. only;
  - e) listing of invoices submitted to City Solicitor for legal determination; and
  - f) accounts receivable summary.

**Gentlemen, what is your pleasure?**

10. Communication from Sharon Wickens, Financial Analyst II, submitting the 2<sup>nd</sup> quarter FY2004 write-off list for the accounts receivable module.

**Gentlemen, what is your pleasure?**

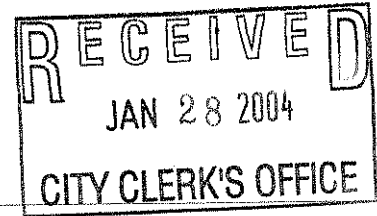
### **TABLED ITEM**

**A motion is in order to remove the following item from the table for discussion.**

11. Communication from Guy Beloin, Financial Analyst II, submitting the City's unaudited overtime trend reports for the general fund's three largest departments.  
(Tabled 11/18/2003 pending further receipt of information from other major departments.)
12. If there is no further business, a motion is in order to adjourn.

**MANCHESTER SCHOOL DISTRICT**

School Administrative Unit No. 37  
196 Bridge Street, Manchester, NH 03104-4985  
Tel: 603-624-6300 • Fax: 603-624-6337



**Michael Ludwell, Ph.D.**  
*Superintendent of Schools*

**Frank G. Bass, Ph.D.**  
*Assistant Superintendent  
Secondary Education*

**William E. Sanders**  
*Business Administrator*

**Henry J. Aliberti Jr., Ed.D.**  
*Assistant Superintendent  
Elementary Education*

January 27, 2004

Mr. Leo Bernier  
City Clerk  
Office of City Hall

Dear Leo:

Per the request of Tom Donovan, Chairman of the Finance Committee, please place the item of Expendable Trust Resolutions on the agenda for the Committee on Accounts meeting to be held in February.

If there is any additional information that I can provide, please do not hesitate to contact me.

Sincerely,

A handwritten signature in dark ink, appearing to read "Will E. Sanders", written over a faint background image of a building.

William E. Sanders  
Business Administrator

Enclosures

Cc: Dr. Michael Ludwell, Superintendent of Schools  
Leslee Stewart, Vice Chairman, Board of School Committee  
Tom Donovan, Chairman, Finance Committee

**Manchester School District**

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196 Bridge Street, Manchester, NH 03104-4985  
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*Assistant Superintendent  
Elementary Education*

December 16, 2003

Alderman William Shea, Chairman  
Committee on Accounts  
Board of Mayor and Aldermen

Dear Alderman Shea:

Attached for your review and consideration are resolutions to establish five Expendable Trusts. The Board of School Committee approved these resolutions on December 8, 2003.

Your attention to this matter is greatly appreciated. Please call me at 624-6300, extension 119, if you have any questions or require any additional information.

Sincerely,



William E. Sanders

Cc: Honorable Mayor Baines  
Dr. Michael Ludwell, Superintendent  
Leslee Stewart, Vice Chairman, Board of School Committee  
Tom Donovan, Chairman, Finance Committee  
Kevin Clougherty, City Finance Director



TO: Manchester Board of School Committee  
FROM: Finance Committee  
DATE: December 8, 2003  
RE: Expendable Trust Resolutions

At the Finance Committee meeting held on December 1, 2003, the Committee reviewed recommendations relative to the above-mentioned. After due and careful consideration, the Committee recommends:

To approve the establishment of the 5 Expendable Trusts as proposed.

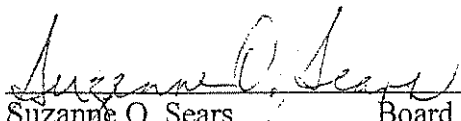
The motion passed by unanimous vote.

Respectfully submitted,  
Thomas Donovan, Chairman  
Dan Healy  
Jon Gross  
BJ Perry  
\*John Kacavas

\*\*Katherine Labanaris  
\*\*Marc Cote  
\*\*Arthur Beaudry  
\*\*Chris Herbert  
\*\*Leslee Stewart  
\*\*Russ Ouellette

\*Member Absent  
\*\*Non-member Attending

IN BOARD OF SCHOOL COMMITTEE  
Adopted.....2003

  
Suzanne O. Sears Board Clerk

**MANCHESTER SCHOOL DISTRICT**

TITLE: Expendable Trust Resolutions

FINANCE COMMITTEE MEETING OF: December 1, 2003

ACTION X CONSENT \_\_\_\_\_ INFORMATION \_\_\_\_\_


SIGNATURE REQUIRED \_\_\_\_\_ ORIGINAL ATTACHED \_\_\_\_\_  
=====

**BACKGROUND:**

It is proposed that the BOSC approve (subject to the approval of the BOMA) the establishment of five expendable trusts as set forth on the attached schedule.

**FISCAL IMPLICATIONS:**

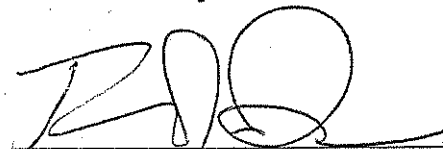
The proposed maximum funding for the trusts in fiscal 2004 is \$175,000.

(Fiscal verification: )

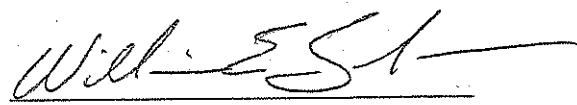
**RECOMMENDATION:**

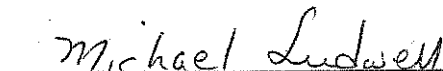
That the Finance Committee approve the establishment of these 5 Expendable Trusts.

Presented by:

  
Thomas Donovan, Chairman  
Finance Committee

Prepared by:

  
William E. Sanders  
Business Administrator

  
Michael Ludwell, Ph. D.  
Superintendent of Schools

## Expendable Trusts Attachment

The following Expendable Trusts are proposed:

<u>Trust</u>	<u>Maximum Fiscal 2004 Funding</u>
Health Maintenance	\$50,000
Special Education	50,000
Facilities Maintenance & Repair	25,000
Capital Reserve	25,000
Athletic Equipment	<u>25,000</u>
	\$175,000

Establishment of these funds is consistent with the recommendations of the School District's independent auditor in each of the last two audits. Over time, these trust funds will provide the School District with the financial reserves to fund unanticipated but unavoidable costs without incurring deficits.

The Manchester School District is not permitted to access bond markets or enter into short term financing arrangements. Accordingly, the establishment of expendable trusts is essential to providing a solid financial foundation for the School District.

## Expendable Trusts Resolutions

### 1. Health Maintenance.

RESOLVED: That the Board of Mayor and Aldermen vote to create an expendable trust fund under the provisions of RSA 198:20-c for the benefit of the school district to be known as the Manchester School District Health Maintenance Expendable Trust Fund, for the purpose of defraying health insurance claim costs or health insurance premiums exceeding budgeted amounts. Furthermore, to authorize the Board of School Committee to transfer up to \$50,000 from the fiscal 2004 appropriation to the Health Maintenance Expendable Trust Fund. The Board of School Committee shall be the agent to expend this fund. The Board of School Committee recommends the adoption of this resolution and appropriation.

### 2. Special Education.

RESOLVED: That the Board of Mayor and Aldermen vote to create an Expendable Trust Fund under the provisions of RSA 198:20-c for the benefit of the school district to be known as the Manchester School District Special Education Trust Fund, for the purpose of defraying Special Education out-of-pocket tuition, transportation expenses and other costs associated with Special Education matters exceeding budgeted amounts. Furthermore, to authorize the Board of School Committee to transfer up to \$50,000 from the fiscal 2004 appropriation to the Special Education Expendable Trust Fund. The Board of School Committee shall be the agent to expend this fund. The Board of School Committee recommends the adoption of this resolution and appropriation.

### 3. Facilities Maintenance and Repair.

RESOLVED: That the Board of Mayor and Aldermen vote to create an expendable trust fund under the provisions of RSA 198:20-c for the benefit of the school district to be known as the Manchester School District Facilities Maintenance and Repair Expendable Trust Fund, for the purpose of funding building maintenance, and repair projects exceeding budgeted amounts. Furthermore, to authorize the Board of School Committee to transfer up to \$25,000 from the fiscal 2004 appropriation to the Facilities Maintenance and Repair Fund. The Board of School Committee shall be the agent to expend this fund. The Board of School Committee recommends the adoption of this resolution and appropriation.

#### 4. Capital Projects

RESOLVED: That the Board of Mayor and Aldermen vote to create an expendable trust fund under the provisions of RSA 198:20-c for the benefit of the school district to be known as the Manchester School District Capital Projects Expendable Trust Fund, for the purpose of defraying costs for building improvements, equipment, computers and other technology products exceeding budgeted amounts.

Furthermore, to authorize the Board of School Committee to transfer up to \$25,000 from the fiscal 2004 appropriation to the Capital Projects Expendable Trust Fund. The Board of School Committee shall be the agent to expend this fund. The Board of School Committee recommends the adoption of this resolution and appropriation.

#### 5. Athletic Equipment

RESOLVED: That the Board of Mayor and Aldermen vote to create an expendable trust fund under the provisions of RSA 198:20-c for the benefit of the school district to be known as the Manchester School District Athletic Equipment Expendable Trust Fund, for the purpose of funding purchases of athletic equipment exceeding budgeted amounts. Furthermore, to transfer up to \$25,000 from the fiscal 2004 appropriation to the Athletic Equipment Expendable Trust Fund. The Board of School Committee shall be the agent to expend this fund. The Board of School Committee recommends the adoption of this resolution and appropriation.

will be negligible. The Committee also approved the request for one ESOL Teacher. The teacher is for Parkside Middle School. This item as well as the paraprofessionals item was approved by the Curriculum & Instruction Committee also. The cost for the additional ESOL teacher is \$50,000 including fringe benefits and other overhead.

Comm. Donovan said that item "j" the Memorial Sports Complex would be deferred but would be taken up as part of the Building & Sites Committee report. The other items that were approved by the Finance Committee were three grants. The CIDER Grant is for preschoolers with educational disabilities. The Improving Outcome for Students with Traumatic Brain Injury Grant is a \$45,000 grant. And the Frederick Smith Institute Grant is a music grant in the amount of \$5,000.

**Comm. Donovan made a motion to approve the Professional Leave Requests, the Treasurer's Report, the Manifest of Authorized Expenditures, the City Services Billing, the Operating Statements, the School Food & Nutrition Services Operating Statement, the Request for Paraprofessionals, the ESOL Teacher, the CIDER Grant, the Improving Outcomes for Students with Traumatic Brain Injury Grant, and the Frederick Smith Institute Grant Award. Comm. Healy seconded the motion. The motion passed by unanimous vote.**

Comm. Donovan said that the Finance Committee also reviewed and approved the Expendable Trust Resolutions. He referred to a handout that had been distributed at the meeting of a slightly revised version of the resolutions. The only change that was made from the material that had been approved at the Finance Committee is contained in the 4<sup>th</sup> bullet on "Capital Reserve". There is a citation to an additional statute, RSA 198:20-c. That has been added at the suggestion of the City Finance Department. Otherwise the City Finance Dept. has reviewed what was proposed. The resolutions were explained in great detail to the Finance Committee. This is a recommendation that was made 2 years in a row by the District's auditor. It is also a recommendation of the Administration that there be some type of "rainy-day fund" or some type of cushion that we have with respect to certain items in our budget that are volatile. We have no savings account, if you will, we only have a checking account. We need to have some small savings account so when these expenditures in a given year are unexpectedly high we have something that we can draw on. The 5 areas that is proposed that the trust funds be established for are: health maintenance for health care costs of employees, Special Education, facility maintenance and repair, capital reserve, and athletic equipment. The total amounts for both the health maintenance fund and for the SPED fund is for up to \$50,000 a year that can be placed into those reserve accounts. The amounts for the other 3 reserve accounts would be for up to a maximum of \$25,000 per year. The amount can either be appropriated by budget-line-item transfers this year or in future years from an appropriation from the bottom-line budget that we are given. So the total of all of these together is \$175,000. This is a modest amount but it is a good start.

**Comm. Donovan made a motion to approve the Expendable Trust Resolutions with the recommended proposed amendment. Vice Chair Stewart seconded the motion.**

Comm. Gross said that he had been mis-informed at the Finance Committee because he was under the impression that this had already been passed by the Aldermen because we had started on this and had this on the table for quite a few years. Comm. Ouellette was very clear in saying that it had been held up by the Aldermen. He hopes that this will be pushed along and it won't be held up any longer especially seeing newly-elected Alderman Roy here at the meeting. Hopes are that he or one of the Aldermen will take this and make it happen because it is something that the School Board really does need. The way that the relationship has been lately with the School Board and the Mayor & Aldermen it would be a good step in the right direction. They are very modest amounts of money. Somewhere down the road when the City really is in tough need and can't help us out and we're overspent in one of these areas it will be nice to have some savings that we can fall back on. That is really what this proposal does and he hopes that the Mayor & Aldermen move forward quickly on this.

Comm. Perry asked for clarification that the figures presented are the maximum figures for 2004 and not the maximum figure for every year. Comm. Donovan said that the figures are only for this year.

Comm. Donovan said that Comm. Gross made a good point. He said that at the Finance Committee meeting last week he was under the impression that when the resolution that was passed a year ago that went over to the Aldermanic Chambers that it had gone and sat at the Administration Committee. He was informed that that was not

correct, that was not the committee to which it was referred. In fact it went to another committee, commonly called the Accounts Committee although the official name is the Accounts Enrollment & Revenue Administration Committee. It has the word "administration" in its name but it is not the Administration Committee. Comm. Donovan expressed his apology to each and every member of the Administration Committee for any reference or suggestion that they may have had anything to do with the delay last year in passing the expendable trust resolution. He said that the Committee is very hopeful that this will receive expeditious service this year in front of the Aldermen. Comm. Ouellette said that he echoes the same apology. He was the person at the Finance Committee meeting who asked the question of which committee that went to. He made some comments about there being an issue that we sent to the BMA and for them to not act upon it without any dialogue or information coming back in order to move the process was disrespectful to the Board. His comments were not directed to any person and no names were mentioned and if anyone on the Administration Committee was offended he apologizes.

**The vote on the motion on the floor was taken at this time. The motion passed by unanimous vote.**

Comm. Donovan said that there was an item that was on the Finance Committee agenda and that was approved by the Committee that was not included in this agenda. It is important in some ways but housekeeping in other ways. At the December 1<sup>st</sup> meeting the Committee had a presentation from the District's auditor, Steven Plodzik. He handed out to the Board members present the audited financial statements and the Single Audit Act for Federal Funds. He spoke with the Committee about those documents. The bottom line is that we passed with flying colors. On a budgetary basis, which is the way that we report to the State of NH, we have paid off the prior deficits and we are in a fund-balance surplus situation of \$761,000. Mr. Plodzik also spoke about the fact that we have under a new method of accounting, the true accrual method of accounting, a structural deficit. That is based on the fact that the District pays teachers in July and August for services that they have earned in the prior fiscal year before July 1. That amount of money plus some accrued sick pay is about \$10.5million that we carry over into the next year. That creates, from an accrual standpoint, a deficit. But that doesn't get reflected in the reports that get filed with Concord.

**Comm. Donovan made a motion to accept the financial statements and the Single Audit Report along with the Management letters accompanying thereto. Comm. Perry seconded the motion. The motion passed by unanimous vote.**

Comm. Beaudry said that he would like to commend the Administration for a job well done regarding the audit process. Special commendation is due to Karen DeFrancis who stepped in when the District's Business Administrator left and she did a phenomenal job in getting the audit prepared and moving things forward. He said that he commends all who were involved with this matter.

Comm. Donovan said that the Finance Committee has spoken about their concerns about what will happen in Concord regarding the Adequacy Grant for the next fiscal year. It is unclear what number we are entitled to. This fiscal year we received \$45.5million based upon a formula which was based on student population and need. There are concerns that there will be an attempt to change the formula to take away some of the need-base aspect in order to send money to other school districts. Some of the other school districts are complaining loudly so that is something that we need to be attentive to in the next few months. Mayor Baines said that the Board of Mayor & Aldermen will be watching that very closely and hopes are that our delegation will be fighting in Concord for the needs of the Manchester School District to make sure that we do not lose funds that Manchester was promised and deserves.

#### **Coordination Committee---Leslee Stewart, Chairperson**

Vice Chair Stewart said that the Committee took up 2 items at their meeting held last month. The first is the addition of an Information Systems Support Specialist who will work with our Information Systems director. That person would help with putting computers on line and with making sure that our needs are analyzed and also helping with maintenance and upkeep of these computers so that our students have computers that are up and working and able to be used at all times. The 2<sup>nd</sup> item is that the Committee set the dates for the Community Educational Discussion Forums. The dates are 3 Thursdays in March. The forum at West High School will be held on March 4, at



Joseph P. Kane  
Chief of Department

## City of Manchester Fire Department

100 Merrimack Street • Manchester, NH 03101-2208  
(603) 669-2256 Business • (603) 669-7707 Fax  
[www.ci.manchester.nh.us](http://www.ci.manchester.nh.us)

TO: Leo R. Bernier, City Clerk  
C/o Committee on Accounts, Enrollment & Revenue Administration

FROM: Joseph P. Kane, Chief JPK

RE: Ordinance Change Proposal

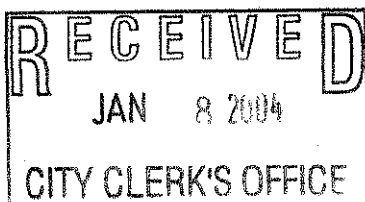
DATE: January 5, 2004

The attached ordinance change proposal is for your review and approval.

If you have any questions, please feel free to contact me.

Thank you.

JPK/dm



Fire/Ambulance Emergency 9-1-1

4



Ordinance change proposal

92.24 TAMPERING WITH ALARM BOXES

Presently states: No person shall open any alarm box connected with the fire alarm system except by the authority of, or with the keys furnished by the Chief of the Fire Department.

***CHANGE TO READ:***

92.24 TAMPERING WITH ALARM BOXES

No person shall open any alarm box connected with the fire alarm system except by the authority of the Chief of the Fire Department. Those individuals that have been authorized, under the Fire Department Listed Agent Program, will be charged an initial fee of \$25.00 and an annual renewal fee of \$25.00. This renewal will take effect on January 1 of each year.



**City of Manchester  
Department of Highways**

227 Maple Street  
Manchester, New Hampshire 03103-5596  
(603) 624-6444 Fax # (603) 624-6487

**Commission**

James E. Connolly, Jr.  
- Chairman  
Henry R. Bourgeois  
William F. Kelley  
Edward J. Beleski  
Peter Favreau

Frank C. Thomas, P.E.  
Public Works Director

Kevin A. Sheppard, P.E.  
Deputy Public Works Director

December 8, 2003  
#03-065

Honorable Board of Mayor and Aldermen  
CITY OF MANCHESTER  
One City Hall Plaza,  
Manchester, New Hampshire 03101

**Attn:** Leo R. Bernier, City Clerk

**Re:** FY '04 Budget – Line Item #0228 – City Contributory System

Dear Alderman:

I want to bring to your attention to what I see is a very serious situation with my FY '04 Budgets and potentially those of other City departments having employees on the City's Retirement System.

As you know, for the first time this year Line Item #0228, City Contributory System was included in our operating budget. The amount allocated for this line item was set by others outside the Department similar to all Non-Departmental Expenses.

The issue of increased City contributions to the State's Retirement Systems was discussed early and often during the budget process. However, it's my understanding that the issue of the City's Contributory System doubling from the previous year came up in public session only near the end of the budget process and was not funded. Even though I am vaguely familiar with this final action, I was under the mistaken understanding that a shortfall in this item would be treated like any other benefit shortfall and funded from some reserve, etc.

I was shocked to see my Line Item #0228 charged \$556,113 while I was only appropriated \$282,784. As a result, we have a present projected budget shortfall of \$273,319. In addition, we have a shortfall in the Building Maintenance Division Budget of \$28,000. I would assume other departments have similar shortfalls in their line item.

**IN BOARD OF MAYOR & ALDERMEN**

**DATE:** December 16, 2003

**ON MOTION OF ALD.** Shea

**SECONDED BY ALD.** Wihby

refer to the Committee on Accounts,  
**VOTED TO** Enrollment and Revenue Admin.

  
CITY CLERK

5

December 8, 2003

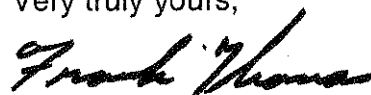
Pg. (2)

Randy Sherman has stated at a recent Department Head Meeting on the FY'05 Budget that each department head should make every effort to absorb this shortfall in their FY '04 Budget. However, he did note that there are typically sufficient fund balances at the end of the budget year to accommodate any shortfall resulting from this line item. However, as a department head, I am concerned over the potential of ending the budget year in the red. Therefore, I must now hold back on expenditures to accommodate this shortfall, which will result in potential service reductions as we move into the winter season. These cuts are on top of a very difficult budget to begin with. Prior to this issue, I was proud of the fact that our budget was right on target due to implemented financial measures, which were necessary to live within a very difficult FY '04 Budget.

I do feel it's my obligation to immediately put the Board on notice that this shortfall in Contributory Retirement Funding coupled with an average winter will place my budgets in future difficulties.

I will be available to answer any questions pertaining to this matter.

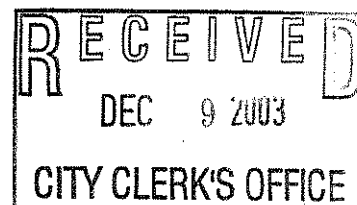
Very truly yours,



Frank C. Thomas, P.E.  
Public Works Director

/c

cc: Mayor Robert A. Baines



5

# BENEFITS PROJECTION WEEK 22

Line	Description	Budget	* Expenses	* Available	Budget Projection	Expense Projection	Over Short Budget	Over Short Expense
0211	Health Insurance **	\$ 1,309,351 \$ 27,278.15	\$ 545,010 \$ 27,250.51	\$ 764,341	\$ 763,788	\$ 763,014.15	\$ 552.81	\$ 1,326.74
0212	Dental Insurance **	\$ 123,781 \$ 2,578.77	\$ 49,091 \$ 2,454.54	\$ 74,690	\$ 72,206	\$ 68,727.18	\$ 2,484.58	\$ 5,962.98
0213	Life Insurance	\$ 11,961 \$ 225.68	\$ 5,693 \$ 258.78	\$ 6,268	\$ 6,996	\$ 8,022.32	\$ (728.32)	\$ (1,754.58)
0214	Worker's Comp	\$ 225,466 \$ 4,254.08	\$ 103,085 \$ 4,685.66	\$ 122,381	\$ 131,876	\$ 145,255.47	\$ (9,494.87)	\$ (22,874.00)
0219	Disability Insurance**	\$ 12,226 \$ 254.71	\$ 4,602 \$ 230.11	\$ 7,624	\$ 7,132	\$ 6,443.05	\$ 491.99	\$ 1,180.77
0228	City Contributory	\$ 282,794	\$ 556,113	\$ (273,319)	\$ (273,319)	\$ -	\$ (273,319.06)	\$ (273,319.00)
0230	Fica	\$ 600,494 \$ 11,330.08	\$ 229,946 \$ 10,452.08	\$ 370,548	\$ 351,232	\$ 324,014.51	\$ 19,315.88	\$ 46,533.71
0521	Insurance- CGL	\$ 109,772 \$ 9,147.67	\$ 113,687 \$ 22,737.33	\$ (3,915)	\$ 64,034	\$ 159,161.30	\$ (67,948.31)	\$ (163,075.94)
	TOTALS	\$ 2,721,766	\$ 1,652,558	\$ 1,068,619	\$ 1,123,945	\$ 1,474,638	\$ (328,645.30)	\$ (406,019.32)
							\$ (55,326.24)	\$ (132,700.32)

\*Weekly Ave.

\*\* Based on 48 weeks



**City of Manchester  
Department of Finance**

One City Hall Plaza  
Manchester, New Hampshire 03101  
(603) 624-6460  
Fax: (603) 624-6549

February 11, 2004

Committee on Accounts, Enrollment and Revenue Administration  
C/o Mr. Leo Bernier  
City Clerk  
One City Hall Plaza  
Manchester, NH 03101

Dear Honorable Committee Members,

**Audit Status Update:**

Fire Department Overtime for the Year Ended 6/30/03

Report attached

Review of Internal Controls over Accounts Payable

In process

**Other Business**

Update of Fleet Management Report

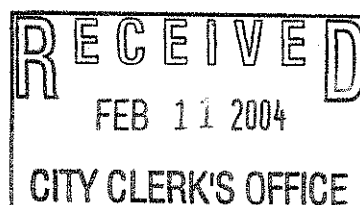
Gathering information from Departments through requests and a user survey. Waiting on responses from the survey and information request from several Departments.

Internal Audit Policy and Procedures Manual

Draft manual has gone through proof reading and is being finalized.

Respectfully Submitted,

Kevin M. Buckley  
Internal Audit Manager



# **INTERNAL AUDIT REPORT**

**CITY OF MANCHESTER**

**NEW HAMPSHIRE**



**Review of Fire Department Overtime, FY 2003**

Prepared by

City of Manchester, NH – Finance Department

Internal Audit Division

**INTERNAL AUDIT REPORT  
CITY OF MANCHESTER, NEW HAMPSHIRE  
REVIEW OF FIRE DEPARTMENT OVERTIME, FY 2003**

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**City of Manchester  
Department of Finance**

One City Hall Plaza  
Manchester, New Hampshire 03101  
(603) 624-6460  
Fax: (603) 624-6549

February 10, 2004

Committee on Accounts, Enrollment and Revenue Administration  
City of Manchester, New Hampshire  
Honorable Aldermen: Smith, Shea, Guinta, Osborne and Thibault

Dear Honorable Committee Members:

***Scope of the Audit***

At the July 2003 meeting, a request was made by Internal Audit (IA) to investigate the causes of the \$ 1,019,932 of overtime expended by the Fire Department during fiscal year 2003. IA limited their test work to line firemen only. Line firemen accounted for 90% of the Manchester Fire Department (MFD) overtime for the year ended June 30, 2003.

***Procedures***

The audit procedures began with preparing a schedule of overtime trends at MFD for the three years ended June 30, 2001, 2002 and 2003. IA then obtained an understanding of the procedures that govern staffing requirements, time and leave policies, scheduling, hiring and training, coverage requirements and the organization of the MFD.

A cost analysis was then done to compare the cost of using overtime to achieve minimum staffing requirements when short term vacancies occur at the MFD versus hiring additional personnel to cover.

Vacancy and coverage was then scheduled out on a daily basis for the six months ended December 31, 2002 and an analysis was done on the various types of leave and the coverage requirements for each type.

A search was done on the Internet to gather information on other fire departments to compare staffing levels, shift scheduling and costs to the MFD.



## Conclusion

The MFD uses a combination of relief personnel and overtime to fill in for vacancies in the ranks of line firemen in order to comply with minimum staffing requirements. Vacancies occur due to vacations, sick time, retirements and other separations in service. Due to an unusually high amount of retirements and separations in service during FY 2003 overtime was relied on heavily to fill in the vacancies. IA has determined that the use of overtime may be the most cost-effective way to achieve minimum staffing requirements. Compared to other communities of similar size the MFD does not appear to be overly staffed or have significantly higher expenditures. Due to changes in the recent collective bargaining agreements with the unions covering line fire personnel the City should expect to see an increase in overtime expenditures starting in FY 2004. IA has noted some suggestions to help reduce the amount of overtime needed in the report that follows.

The draft audit report was sent to the management of the Fire Department for their review and comment. The observations generated and the auditee written responses are included in the following report. The auditee responses indicate general agreement with the reports recommendations and states that corrective action will be taken during FY 2004. We appreciate the courtesy and cooperation of the staff and administration of the Fire Department on this assignment.

Respectfully Submitted,



Kevin Buckley, CPA  
Internal Audit Manager

## INTRODUCTION

### AUDIT BACKGROUND

At the July meeting of the Committee on Accounts, Enrollment & Revenue Administration it was requested by IA that an examination of the causes behind the large amount of overtime used at the Fire Department be conducted. The Finance Officer of the City of Manchester has been designated by state law, city charter and local ordinance with the authority to conduct such examinations and audits.

Our audit was conducted in accordance with generally accepted auditing standards, as promulgated by the American Institute of Certified Public Accountants, as well as standards applicable to financial and compliance audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

### AUDIT SCOPE AND OBJECTIVES

Our audit was conducted for the purpose of determining the causes of the overtime expenditures at the Manchester Fire Department (MFD) and recommendations for possible reductions. Testing was limited to the line firemen who accounted for 90% of the FY 2003 overtime.

The results of our testing and the recommendations and observations generated are included in the following report.

### BACKGROUND OF AUDITEE

#### ORGANIZATION

The MFD is established under the City Charter by Chapter 3.02 and Chapter 92 of the Code of Ordinances under the direction of a Fire Chief and five-member Fire Commission. The MFD is responsible for providing properly trained personnel for, and high-quality emergency response to, any situation that threatens the life, safety and well being of people and property in the City. Since 1991 the MFD has responded to about 500 fires a year. This amount includes building, vehicle, brush and other fires. In addition, the MFD has seen an increasing role in responding to rescue and emergency medical responses, hazardous material responses, false alarms and other types of responses. The amount of these "other incidents" has steadily risen from around 11,000 in calendar year 1991 to over 14,000 per year currently. The following chart shows the increase in various responses from 1999 through 2003.

### SELECTED STATISTICS 1999 – 2003

	<u>1999</u>	<u>2000</u>	<u>2001</u>	<u>2002</u>	<u>2003</u>
Building/Structure Fires	196	170	140	149	145
Vehicle fires	118	104	91	107	94
Brush/Wild Land Fires	127	107	170	131	71
All Other Fires	99	94	124	87	76
Total Fires	540	475	525	474	386
Estimated Property Damage (in thousands)	\$ 3,550	\$ 2,284	\$ 2,588	\$ 7,032	\$ 2,695
Rescue/EMT Responses	7,992	8,362	9,071	9,051	9,969
All Other Responses	4,197	3,978	3,921	3,895	4,240
Total of all incidents	12,729	12,815	13,517	13,424	14,595

Source: MFD website [www.manchesternh.gov/CityGov/MFD](http://www.manchesternh.gov/CityGov/MFD) and MFD records

The MFD is composed of the following 7 divisions:

- Administration
- Mechanical
- Operations
- Training
- Prevention
- Communications
- Emergency Management

The largest division is the Operations Division, which contains all the line fire fighters and is responsible for responding to emergency calls in the City. Headquarters of the MFD is located at the Central Fire Station, 100 Merrimack Street, which houses the following companies: Engine 1 (12 Firefighters), Engine 11/Truck 1 (20 Firefighters), and Rescue 1 (16 Firefighters). In addition to the Central Station the MFD also has nine district stations under the direction of five district chiefs. The nine district stations are:

<u>Station</u>	<u>Address</u>	<u>Company(s)</u>	<u># Firefighters</u>
• Station 2	527 South Main Street	Engine/Truck 2	20
• Station 3	2033 South Willow Street	Engine 3	12
• Station 4	146 Hackett Hill Road	Engine/Truck 4	16
• Station 5	44 Webster Street	Engine/Truck 5	20
• Station 6	134 Amory Street	Engine/Truck 6	20
• Station 7	679 Somerville Street	Engine/Truck 7	20
• Station 8	East Industrial Park Drive	New Station	Not Staffed
• Station 9	575 Calef Road	Engine 9	12
• Station 10	630 Mammoth Road	Engine 10/Truck 3	20

Beginning February 8, 2004 Station 8 will be the home of Engine 8 and will be staffed with 16 firefighters. The 10 stations comprise 11 companies staffed by 11 Captains, 33 Lieutenants, and 144 Firefighters. In addition, the MFD has 16 uncommitted Firefighters (8 Officers and 8 Firefighters) to cover for vacations, sick and other temporary vacancies as they may occur. This gives MFD a relief factor of 1.085 (204 positions/188 positions to cover minimum staffing). Correspondence from other cities across the country indicated that relief factors run approximately 1.1 to 1.2.

The base pay ranges for Manchester line fire fighters are:

Firefighters are paid at a pay grade	16	\$32,579 - \$51,644 (with A Step)
Fire Lieutenant is paid at pay grade	19	\$39,911 - \$72,434 (with A Step)
Fire Captain is paid at a pay grade	22	\$48,893 - \$85,734 (with A Step)

## FINDINGS AND RECOMMENDATIONS

### STAFFING AND COVERAGE REQUIREMENTS

The National Fire Protection Association (NFPA) is an international nonprofit membership organization whose mission is “to reduce the worldwide burden of fire and other hazards on the quality of life by developing and advocating scientifically based consensus codes and standards, research, training and education”. In August of 2001 NFPA issued standard 1710 *Standard for the Organization and Deployment of Fire Suppression Operations, Emergency Medical Operations, and Special Operations to the Public by Career Fire Departments*. This document lists the minimum staffing requirements and deployment criteria for full time fire departments. In it NFPA 1710 defines a company as “a group of members...dispatched and arriving together, continuously operating together and ... managed by a single company officer...”. It also dictates that minimum staffing for an engine company as four on-duty personnel. In some cases such as jurisdictions with high tactical hazards or high hazard occupancies a minimum of five or six on-duty members is required. The MFD complies with this standard by having a minimum staffing of three firefighters on each engine and two firefighters on each truck. By having multiple vehicles responding together as a unit they are able to meet the criteria for minimum staffing.

### SHIFT SCHEDULING

Fire departments that are staffed for 24-hour protection typically use one of several scheduling models. Some work 24-hour shifts working 24 on then 48 or 72 hours off. Other models provide some variation of a split shift with a nine or ten-hour day shift and a fifteen or fourteen-hour night shift. After a “set” of day shifts firefighters get 72 hours off then they work a “set” of night shifts with 48 hours off. These shifts are generally on an eight-week cycle with an average workweek of 42 hours over the eight-week cycle.

The MFD uses a ten-hour day and fourteen-hour night shift model. A firefighter will work one ten-hour day shift, then the next fourteen-hour night shift, then off one 24-hour period; a day shift then a night shift then off for three 24-hour periods. During the eight-week cycle they will work two 34-hour weeks, two 38-hour weeks and four 48-hour weeks. Two weeks of an eight-week cycle are represented below.

	Week 1							Week 2						
	Su	Mo	Tu	We	Th	Fr	Sa	Su	Mo	Tu	We	Th	Fr	Sa
1	N				D	N		D	N				D	N
2		D	N				D	N		D	N			
3	D	N		D	N				D	N		D	N	
4			D	N		D	N				D	N		D

D = Day Shift 8AM to 6 PM

N = Night Shift 6 PM to 8 AM

Under the labor agreement in force during FY 2003 overtime at time and one-half was paid whenever a fireman worked over 40 hours in a week unless the fireman was on the 48 hour week in the cycle then overtime would be calculated after 48 hours. Members get 5 days for response to multiple alarm fires or special callbacks. Each day is calculated as  $\frac{1}{4}$  of a normal workweek. In the event they are held over from a shift, they receive time and one-half for any hours over their normal shift.

The new labor contract phases in overtime so that any time worked over scheduled hours will be paid as overtime. Effective July 1, 2003 employees scheduled to work 34 or 38-hour weeks will be paid overtime for actual hours in excess of 38. Effective January 1, 2004 firemen scheduled to work a 34 hour week will be paid overtime rates for actual hours worked in excess of 34 hours.

The new contract also allows the choice of getting paid for vacation time at straight pay in lieu of taking the time off.

Firemen receive 11 days of holiday pay that is computed as  $\frac{1}{4}$  of a normal workweek.

#### VACANCIES AND RECRUIT TRAINING

The Fire Chief maintains a recruitment register of potential firefighters who have applied to work for the MFD. The Chief ranks the applicants and when enough vacancies occur to train a class of new firefighters they will offer the opportunities to those qualified candidates on the list. The MFD conducts its own twelve-week training school. During FY 2003 the fire class started the first week of September and after seven weeks suspended training in order to fill in during the busy holiday season. This class will finish training in the spring. Immediately upon graduation the new firemen are placed in the unassigned pool and start covering for vacant shifts. From the time the first vacancy occurs and then enough vacancies accumulate to convene a school and the twelve-week training cycle finishes, vacancies in the MFD sometimes remained unfilled for many months. These vacancies must be filled using overtime. The MFD is only allowed to recruit for current existing openings and may not hold extra Firemen on payroll for anticipated openings.

#### OVERTIME COST VERSUS NEW HIRES

From IA's inquiries of other cities it was noted that most cities agree that in general it is more cost effective to use overtime then to hire more firefighters to cover minimum staffing requirements. This is true only if the benefit burden of new firefighters exceeds the cost of the overtime. Based on current information the profiles of the average firefighters and average relief firefighters are summarized in the table on the following page.

The cost of overtime is based on the average salary during FY 2003 for each class of personnel. Overtime includes the hourly wage at time and one half plus 13.44% employer share of retirement and 1.74% employer share of workers' compensation insurance (FY 2003 estimate).

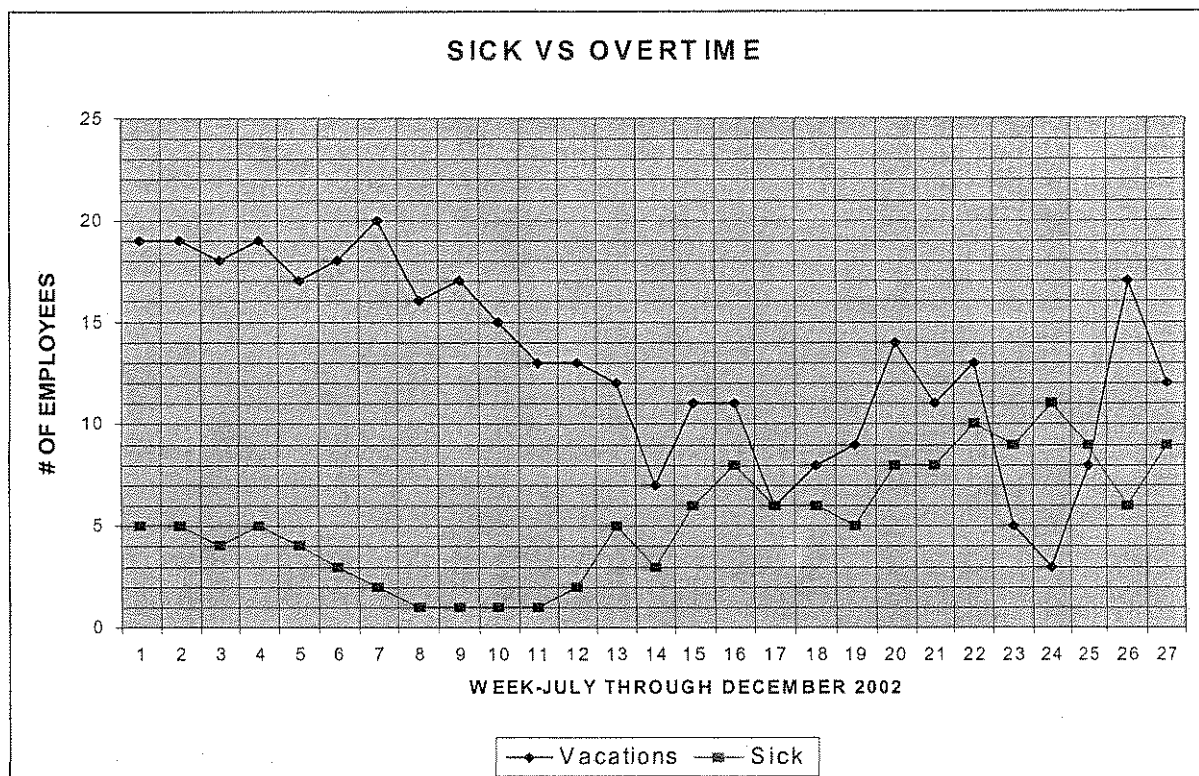
The full costs include - salary, employer share of retirement and workers' compensation, medical and dental insurance based on a family plan, life insurance, and disability insurance. It also factors in time off that must be covered with overtime such as vacations, extra duty pay, sick pay and holiday pay. For first year firemen the cost also includes twelve weeks of training.

All Line Personnel			
	Average Years of Service	Labor Grade -Step	Cost of Overtime Per Hour
Fireman	11 years, 1 month	16-8	\$ 32.09
Lieutenant	18 years, 10 months	19-9	\$ 38.44
Captain	21 years, 8 months	22-6	\$ 43.14
Relief Personnel			
	Average Years of Service	Labor Grade -Step	Full Cost Per Hour
Fireman	Less than 1 year	16-2	\$ 33.46
Lieutenant	14 years, 1 month	19-9	\$ 41.29
Captain	26 years, 1 month	22-7	\$ 47.15

IA's analysis shows that it is less expensive to use overtime to cover minimum staffing then it is to hire more personnel. However studies have shown that the excessive use of overtime contributes to fatigue, low moral, and increased sick time and injuries. The correct mix of overtime and relief personnel was not calculated as it is beyond the scope of this audit and the expertise of the office.

#### TIMECARD ANALYSIS

IA analyzed the data from 27 weeks of time cards obtained from the MFD. The period from June through December of 2002 was analyzed in order to determine how the relief personnel were used. The following sections are based on this analysis.



SOURCE: MFD Timecards July through December 2002

### SICK TIME

The average number of sick and injured per week was 5.3 (1.6 injured). The most sick/injured in one week was 11 (9 sick/2 injured) with a low of 1 which was a long-term injury. If not for the injuries there would have been 4 weeks when no fire fighters would have been out on sick leave. Sick leave use dropped after July and peaked during the November and December holiday season.

Seventeen out of twenty-seven weeks analyzed had at least 1 person on a work related injury. Two of these employees were out on work-related injury for 11 and 12 weeks. The other five were out from two to five weeks during the time period analyzed. One employee was still out as of the period end.

### LEAVE POLICY

Sick leave pay is computed as 1/5 of a normal workweek. Fire fighters may accumulate up to 120 days of sick leave and may cash in at termination up to 80 days. Starting in FY 2004 fire fighters may be paid up to 1/4 of the sick leave days over 80 to a maximum of 120.

The MFD has a sick leave incentive program that awards personnel 2 days of pay (1 day = 1/5 of a week) if they use 6 days or less of paid sick leave in a calendar year.



Selection of vacation leave is done by seniority, by company. Per the collective bargaining agreement two members of a double company and one member of a single company will be allowed to be on vacation at one time. Under this formula up to twenty firemen could be on vacation during the same week.

Starting in 2004 firemen may elect to receive payment of some of their accrued vacation time at straight time in lieu of taking the time off.

**Observation 1: The MFD should develop programs designed to reduce sick leave**

IA compared the amount of sick leave earned during FY 2003 to the amount of sick leave used during the fiscal year. Sick leave used includes the one-day per year charged for employees who participate in the sick leave bank, FMLA leave and the pay out of retiring employees. Fire Line personnel used 2,984 days of sick leave, which includes 877 days of FMLA leave (FMLA includes workers' compensation injury leave) and 171 days of sick leave bank. There were 7 Fire fighters who retired in FY 2003 with an average of 26 years of service. These factors contributed to the MFD using 127% of earned sick time for the year (94% if sick leave bank and retirement payouts are excluded). The average "used-to-earned" ratio for the City was 95% during the same period. This also appears to be high compared to other large departments such as Police 93%, Highway 102%, and Parks 107%.

**Recommendations:**

The department should compile and review sick leave data in order to establish benchmarks and identify possible patterns of abuse or areas where reductions of time used can be achieved.

The department should consider taking a more proactive approach to sick leave reduction by emphasizing the benefits of saving leave balances and reducing injuries both at home and on the job. This could also include a comprehensive wellness-fitness program to reduce injuries. The International Association of Firefighters and the International Association of Fire Chiefs developed the Fire Service Joint Labor Management Wellness-Fitness Initiative to improve the wellness of fire personnel. Several U.S. and Canadian fire departments require the mandatory participation of all the uniformed personnel in this program. It has been reported that in City of Phoenix, Arizona, during the first eight years of their program, the number of job-related injuries decreased by 26 percent and the average number of days off due to on-the-job-injuries was reduced by 42 percent.

**Auditee Response**

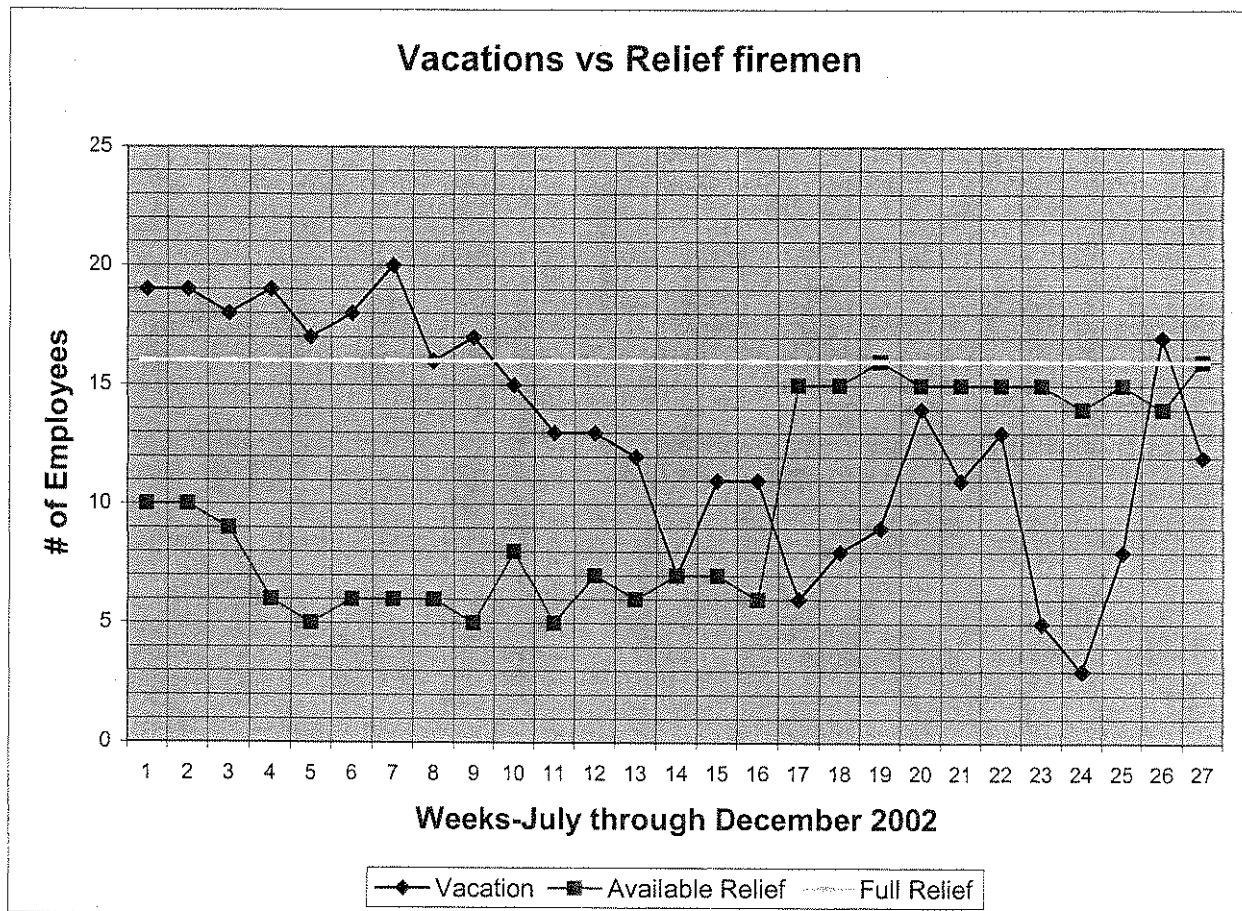
The department currently monitors sick leave on a daily basis, addressing areas of possible abuse when appropriate.

Also, as of July 1, 2004, the Joint Wellness Initiative will be in effect as agreed to by both the department and the union (Local #856, IAFF).

In addition, the department recently completed a comprehensive risk analysis that was shared with our Risk Management office.

## Vacations

The number of firefighters out on vacation at one time ranged from a high of twenty during the third week of August and nineteen during the first two weeks of July and again in the fourth week in July to a low of three during the second week of December. Vacations again spiked to seventeen during the third week of December. The average number of firefighters on vacation per month was: July - 18.4, August - 17.25, September - 13.25, October - 8.6, November - 11.75, and December - 9. The amount of firefighters out on vacation exceeded the amount available to cover for 16 out of 27 weeks (60%) as noted in the chart below.



SOURCE: MFD Timecards July through December 2002

The disparity between the amount of firefighters available to cover for vacations was mostly due to the shortage of relief firefighters from July through October prior to the new class of recruits completing their training. If the MFD had a full contingent of firefighters they would have been able to potentially cover vacations 18 out of the 27 weeks (67%). The timing of training and graduating classes of replacement firefighters would appear to be crucial to controlling overtime.

It appears that vacancies in the replacement ranks caused by vacancies in line firefighters due to retirement and terminations and the length of time required to train a new class of firefighters contributes greatly to the need for overtime.

**Observation 2: Vacation Scheduling Allows the Number of Firemen on Vacation to Exceed the Number of Relief Personnel**

The Manchester Fire Department requires that firemen put in for vacation leave early in the year. Selections of vacation periods are done by seniority, by company. By the terms of the collective bargaining agreement only two members of a double company shall be allowed on vacation at the same time. This would imply that up to twenty line firemen could be on vacation at the same time. By not limiting the total number of employees allowed to take vacation during any given week the agreement allows the number of people on vacation to exceed the amount of the sixteen uncommitted employees available to cover them. The amount of firefighters on vacation varied from a high of twenty to a low of three for the twenty-seven weeks evaluated. After the Fire Department finished training replacement firefighters in October they had sixteen uncommitted firefighters available to cover shifts. If they had the sixteen uncommitted firefighters throughout the twenty-seven weeks that were analyzed, for nine of those weeks (33%) the number of firefighters on vacation would have exceeded the amount uncommitted. Due to the many vacancies occurring from July through August the number of weeks that firefighters on vacation exceeded uncommitted firefighters was sixteen out twenty-seven weeks (59%).

**Recommendation:**

As vacation time is the one part of the overtime commitment that the Department has control over, every effort should be made to ensure that the amount of scheduled time off does not exceed the amount of potentially available uncommitted firefighters.

A 1992 study by the City of San Jose, California reported that the most efficient and effective manner to meet minimum staffing was to staff 73 percent of absences with relief personnel and 27 percent with overtime. This study however is outdated and the parameters of the San Jose Fire Department may not apply to the Manchester Fire Department. The City Manchester should consider having a study done to determine the best mix of relief to overtime.

**Auditee Response:**

The department honors its contractual obligations by allowing 20 line employees per week to be on vacation.

A 1992 study of a department in California is not relevant to current conditions

**Observation 3: Training Classes do not Appear to be Scheduled to Minimize the Amount of Overtime Needed to Cover Vacancies**

The process for training and replacing firemen is a lengthy one. Add to this the uncertainty of when openings will occur and it is inevitable that there will be a time lag between positions becoming open and filling the position. From a list of applicants a class of potential firemen is selected and must undergo a 12-week recruit school. The first week of July 2002 there were ten uncommitted firemen to cover for vacations and other leave. By the fourth week in July 2002 the number dropped to six. Recruit school for replacements did not begin until September 1, 2002 and recruits were not available until October 19, 2002 when the nine recruits were ready to cover for firemen on leave. (The school was temporarily suspended at 7 weeks in order to have replacements available during the busy holiday season. These recruits finished the final five weeks of recruit school in the spring.) During part of this time 6 uncommitted firemen were available to cover for vacations and other leave through the summer season when many of the vacations are scheduled. From the fourth week in July until October 19, 2002 there was an average of 14.5 firemen on vacation.

**Recommendation:**

The department should try to train replacements so they will be available during the periods of highest need. Because the training was split between two sessions the class that was available in October arrived in time to cover for the winter holiday period when many vacations are scheduled. The department should consider the feasibility of training smaller classes more often in order to ensure coverage during the periods when most vacations are scheduled.

**Auditee Response:**

The department makes every effort to deliver two recruit schools per year, one in the spring and one in the fall.

The department initiated two in 2003, with the second one finishing on February 6, 2004.

## OTHER ISSUES

During the course of the audit other issues came to the attention of IA that while they did not rise to the level of an observation or recommendation it was felt that they should be presented for consideration.

### OTHER STAFFING MODELS

The MFD uses a 10-hour day and 14 hour night shift model. A firefighter will work one ten-hour day shift, then the next fourteen-hour night shift, then off one 24-hour period; a day shift then a night shift then off for three 24-hour periods. During the eight-week cycle firemen will work two 34-hour weeks, two 38-hour weeks and four 48-hour weeks. MFD's entire line fire force is made up of full-time highly trained members.

#### Different shift models

Other cities use a 24-hour shift model that requires the firefighters to work on an average greater hours per week than the MFD thereby reducing the number of firefighters necessary to cover minimum staffing. This usually results in much higher overtime hours to cover for vacancies.

An alternative to a rotating shift where personnel work a combination of nights and days, and the number of hours worked each week varies, is to work a fixed shift schedule. The "A" shift works three ten-hour days followed by a twelve-hour day. On the fourth day a "B" shift works a twelve-hour night followed by three ten-hour nights. The remainder of the time is filled by two shifts "C" & "D", one day and one night, that work three fourteen hour days and nights respectively followed by four days off. This would eliminate many of the scheduling problems with the rotating shift system and every employee would always work a 42-hour workweek. The major drawback in this approach is that the night shifts would have to either come in during the day for training at overtime pay or night training would have to be arraigned at additional expense. The night shifts would also be very unpopular with the employees. This shift schedule is depicted below.

	1 <sup>st</sup> Shift	2 <sup>nd</sup> Shift	3 <sup>rd</sup> Shift	4 <sup>th</sup> Shift
Sunday	7 AM to 5 PM	5 PM to 7 AM		
Monday	7 AM to 5 PM	5 PM to 7 AM		
Tuesday	7 AM to 5 PM	5 PM to 7 AM		
Wednesday	7 AM to 7 PM			7 PM to 7 AM
Thursday			7 AM to 5 PM	5 PM to 7 AM
Friday			7 AM to 5 PM	5 PM to 7 AM
Saturday			7 AM to 5 PM	5 PM to 7 AM

#### Use of volunteers and reservists

A few cities with populations close to Manchester's population still use volunteers to fill in for the full time firemen. A study by John C. Hike, a staff economist with the Federal Trade Commission, based on data in 48 cities found that "the use of voluntary fire-fighting units reduce local-

government expenditures for fire-fighting activities". The city still must train, outfit and insure these volunteers. Because these volunteers have other full-time jobs and aren't required to show for every fire the department cannot be sure of how many will respond at any given time. Turn out time is generally slower using volunteers where speed in getting to a structure fire is critical.

One City that IA looked at uses on-call paid reservists (most of whom are city employees who receive regular monthly training and have permission to leave their city jobs when their pagers alert them to a structure fire). This presents most of the same problems that are experienced with volunteer fire fighters.

### Privatization

Some communities, mostly in the western U.S. and other countries use private, for-profit fire departments. The Rural/Metro Corporation has provided the City of Scottsdale Arizona with fire protection services since 1951. Critics of Rural/Metro argue that the company has not provided adequately for the safety of either Scottsdale residents or its fire crews. They also argue that a for-profit company must serve two masters in its provision of fire services: shareholders on the one hand, and stakeholders in its fire services on the other.

However studies done by the Goldwater Institute, the Reason Public Policy Institute (RPPI), University City Science Center and Maximus, Inc. give a favorable assessment of Rural/Metro's fire services in Scottsdale. The chief author of the March of 2002 Maximus report, Richard Brady described the service as "effective, efficient, and high-quality". The RPPI study concluded "An examination of the private fire department in Scottsdale, Arizona found that, in comparison with nearby public-sector departments, it had the lowest per capita cost of fire services and one of the lowest fire incidence and loss records". Scottsdale had, on average, half the structure fires for similar sized cities and less than one third the average per capita fire loss. A Reason Foundation survey found that communities typically saved from 10 to 50 percent by contracting with a private firm for fire protection.

Rural/Metro uses a mix of full time firefighters and on-call reservists, cross training of personnel and heavy emphasis on fire prevention programs aimed at minimizing fire loss through the use of technology and public education and safety promotion. The University City Science Center five-month study concluded that Rural/Metro's "model prevention and inspection program provides citizens with a higher degree of safety than that which is available in most communities ... it has one of the lowest structure fire rates and fire loss rates in the valley. At the same time the cost for services are low compared to other communities". In Scottsdale, due to urging by Rural/Metro, residential sprinklers are commonplace. Following a 1985 ordinance, 40 percent of residences have sprinkler systems saving lives and sparing much property damage – the average loss per sprinkler fire is \$1,945 versus \$17,067 for non-sprinkler fires. In Arizona, for houses so equipped, sprinkler systems drop fire insurance rates by about 75%.

The issue of whether the City of Scottsdale should have a municipal fire department was defeated by voters in May of 2000 by a 2-1 margin. Rural/Metro however has decided not to renew its contract with the City of Scottsdale, which expires in 2005.

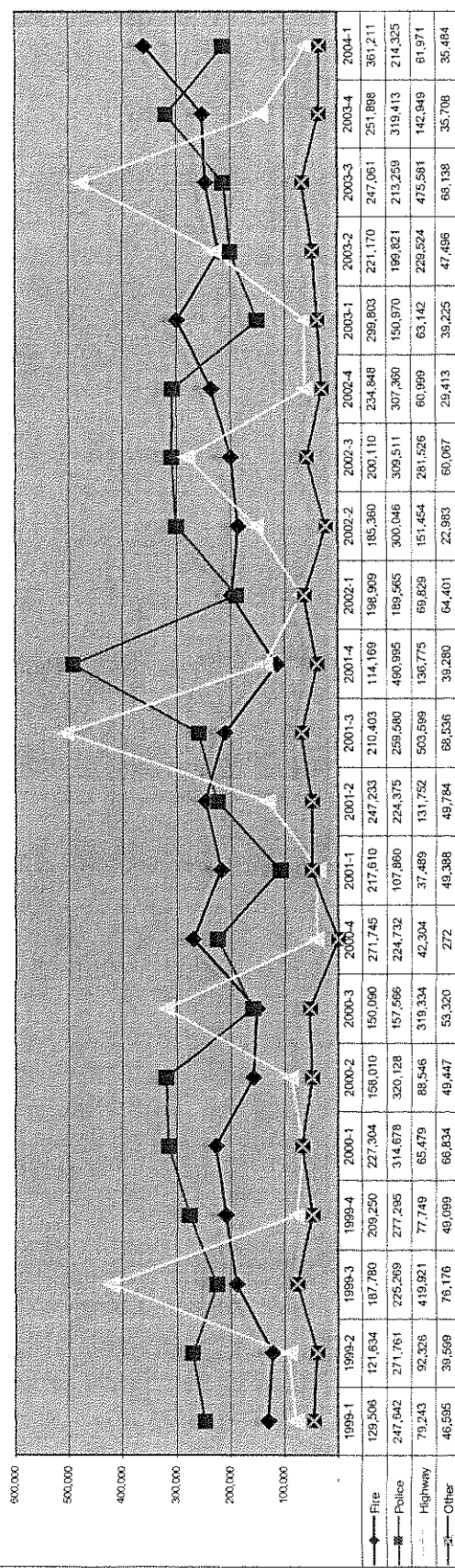


## **APPENDIX**

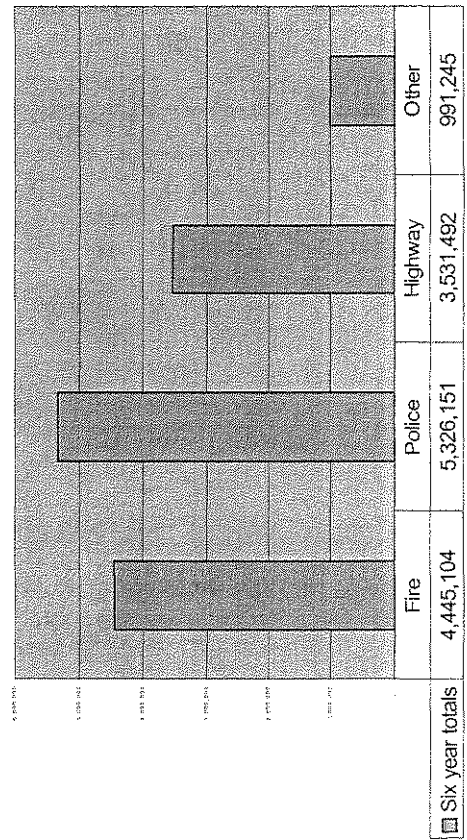
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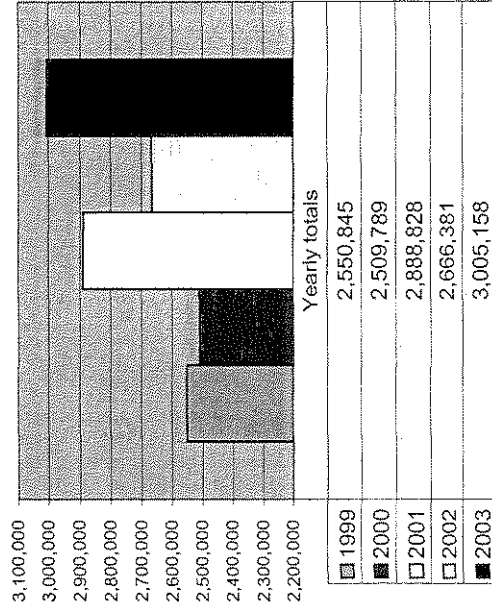
# Quarterly Totals by Department



## Six Year Totals by Department



## Yearly General Fund Totals





**City of Manchester  
Department of Finance**

One City Hall Plaza  
Manchester, New Hampshire 03101  
(603) 624-6460  
Fax: (603) 624-6549


February 18, 2004

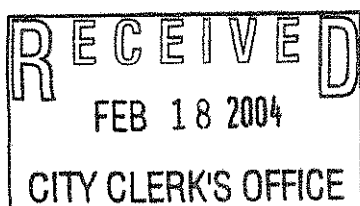
Committee on Accounts, Enrollment and Revenue Administration  
C/O Mr. Leo Bernier  
Office of the City Clerk  
One City Hall Plaza  
Manchester, NH 03101

Dear Honorable Committee Members,

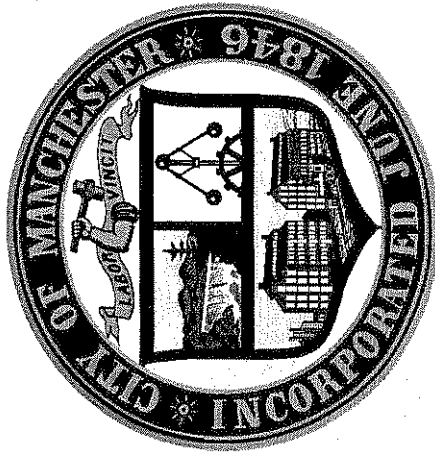
Attached, for you review, please find the City of Manchester's Monthly Financial Statements. These unaudited statements represent activity for the seven months ended January 31, 2004 for Fiscal Year 2004.

Respectfully submitted,

  
Guy Beloin  
Financial Analyst II



**CITY OF MANCHESTER  
NEW HAMPSHIRE**



**MONTHLY FINANCIAL REPORTS**

**FOR THE SEVEN MONTHS ENDED  
JANUARY 31, 2004**

**UNAUDITED**

CITY OF MANCHESTER, NEW HAMPSHIRE  
PRELIMINARY FINANCIAL STATEMENTS

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CITY OF MANCHESTER, NEW HAMPSHIRE  
BUDGET vs ACTUAL EXPENDITURES - GENERAL FUND  
BY DEPARTMENT WITHOUT RESTRICTED ITEMS  
FOR THE SEVEN MONTHS ENDED JANUARY 31, 2004 AND 2003  
(UNAUDITED)  
Budget Basis  
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AGENCIES-	FY 2004 MODIFIED BUDGET	FY 2004 OBLIGATIONS TO DATE	FY 2004 UNOBLIGATED BALANCE	FY 2004 PERCENT UNOBLIGATED	FY 2003 MODIFIED BUDGET	FY 2003 OBLIGATIONS TO DATE	FY 2003 UNOBLIGATED BALANCE	FY 2003 PERCENT UNOBLIGATED
ADDERMEN	\$ 70,000	\$ 35,000	\$ 35,000	50.00	\$ 68,460	\$ 35,000	\$ 33,460	48.88
ASSESSORS	499,389	281,066	218,323	43.72	384,993	230,304	154,689	40.18
BUILDING	1,027,851	581,325	446,326	43.43	914,534	506,073	408,461	44.66
CITY CLERK	1,090,424	583,745	506,679	46.47	1,035,873	575,894	459,879	44.40
MEDO	145,764	62,083	83,681	57.41	220,885	158,356	62,529	28.31
CITY SOLICITOR	781,385	433,061	348,324	44.58	729,162	397,156	332,006	45.53
FINANCE	1,079,907	782,816	297,091	27.51	1,044,664	676,696	367,968	35.22
INFORMATION SYSTEMS	1,742,954	1,120,201	622,753	35.73	1,752,469	1,011,992	740,477	42.25
MAYOR	213,673	123,590	90,683	42.16	211,651	115,625	96,026	45.37
OFFICE OF YOUTH SERVICES	443,901	260,543	183,358	41.31	433,897	253,339	179,958	41.47
HUMAN RESOURCES	744,324	403,250	341,074	45.82	786,268	378,821	407,447	51.82
PLANNING	697,712	408,742	288,970	41.42	739,777	416,780	323,997	43.66
BUILDING MAINTENANCE DIVISION	5,379,532	4,714,455	665,077	12.36	5,172,670	4,541,449	631,221	12.20
TAX COLLECTOR	557,382	296,502	260,880	46.80	547,768	280,957	266,811	48.71
FIRE	14,648,033	8,981,413	5,666,520	38.69	13,505,483	7,946,877	5,558,606	41.16
POLICE	15,612,584	9,063,014	6,549,570	41.95	14,603,177	8,352,616	6,250,561	42.80
HEALTH	2,400,056	1,182,818	1,217,238	50.72	2,252,888	1,084,013	1,168,875	51.88
HIGHWAY	15,577,122	8,716,613	6,860,509	44.04	15,168,656	8,509,944	6,658,712	43.90
TRAFFIC	2,955,158	1,532,760	1,422,398	48.13	3,043,717	1,619,757	1,423,960	46.78
WELFARE	1,190,940	623,910	566,130	47.57	1,361,126	679,281	681,845	50.09
PARKS & RECREATION	2,799,226	1,555,376	1,243,850	44.44	2,688,956	1,499,268	1,189,688	44.24
MCTV	402,019	113,804	288,215	71.69	385,700	54,939	330,761	85.76
LIBRARY	1,919,533	1,116,366	803,167	41.84	1,880,426	1,050,339	830,087	44.14
ELDERLY SERVICES	226,511	200,952	25,559	11.28	233,570	151,309	82,261	35.22
TOTAL AGENCIES	72,204,280	43,173,405	29,030,875	40.21	69,166,770	40,537,485	28,639,285	41.41
RESTRICTED ITEMS-								
HEALTH INSURANCE	7,519,359	4,281,325	3,238,034	43.06	8,131,289	4,242,987	3,888,302	47.82
DENTAL INSURANCE	690,526	390,171	300,355	43.50	638,220	337,571	300,649	47.11
DEATH BENEFIT	75,554	44,119	31,235	41.34	89,823	43,698	46,125	51.35
WORKER'S COMPENSATION	1,245,841	432,453	813,388	65.29	1,414,571	462,084	952,487	67.33
DISABILITY INSURANCE	77,727	42,364	35,363	45.50	87,661	42,569	45,092	51.44
CITY RETIREMENT	930,329	1,831,634	(901,305)	(96.88)	1,034,479	1,035,135	(656)	(.6)
FIRE STATE PENSION	1,701,340	1,060,891	640,449	37.64	732,943	455,183	277,760	37.90
POLICE STATE PENSION	843,080	537,489	305,591	36.25	536,004	336,847	199,157	37.16
FICA	2,306,232	1,276,297	1,029,935	44.66	2,303,034	1,180,501	1,122,533	48.74
UNEMPLOYMENT	40,000	10,000	30,000	75.00	40,000	27,908	12,092	30.23
TUITION	116,000	31,422	84,578	72.91	113,000	42,653	70,347	62.25
CGL INSURANCE	355,167	252,081	103,286	29.06	453,103	667,151	(214,048)	(47.24)
TOTAL RESTRICTED ITEMS	15,901,355	10,190,446	5,710,909	35.91	15,574,127	8,874,287	6,699,840	43.02

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CITY OF MANCHESTER, NEW HAMPSHIRE  
BUDGET vs ACTUAL EXPENDITURES - GENERAL FUND  
BY DEPARTMENT WITHOUT RESTRICTED ITEMS  
FOR THE SEVEN MONTHS ENDED JANUARY 31, 2004 AND 2003  
(UNAUDITED)  
Budget Basis  
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	FY 2004 MODIFIED BUDGET	FY 2004 OBLIGATIONS TO DATE	FY 2004 UNOBLIGATED BALANCE	FY 2004 PERCENT UNOBLIGATED	FY 2003 MODIFIED BUDGET	FY 2003 OBLIGATIONS TO DATE	FY 2003 UNOBLIGATED BALANCE	FY 2003 PERCENT UNOBLIGATED
NON-DEPARTMENTAL ITEMS-								
CONTINGENCY	141,700	-	141,700	100.00	56,452	-	56,452	100.00
CHARTER REVIEW	-	-	-	-	12,585	-	12,585	100.00
CIVIC CONTRIBUTIONS	127,700	127,543	157	.12	124,844	104,665	19,979	16.03
NON-CITY PROGRAMS	68,089	68,089	-	-	67,597	67,597	-	-
SAFETY REVIEW BOARD	25,000	13,406	11,594	46.38	25,000	14,783	-	-
COMMUNITY IMPROVEMENT PROGRAM	1,612,215	1,612,215	-	-	1,790,165	1,746,165	44,000	40.87
MOTORIZED EQUIPMENT REPLACEMENT	120,000	81,756	38,244	31.87	50,000	17,098	32,902	2.46
TRANSIT SUBSIDY	850,000	850,000	-	-	725,000	725,000	-	-
EMPLOYEE MEDICAL SERVICES	105,022	85,821	19,201	18.28	100,000	82,013	17,987	17.99
CONSERVATION COMMISSION	12,663	1,037	11,626	91.81	13,355	5,277	8,078	60.49
MATURING DEBT	10,363,628	5,325,320	5,038,308	48.62	10,890,802	6,384,268	4,506,534	41.38
INTEREST ON MATURING DEBT	5,864,924	3,979,020	1,885,904	32.16	5,181,213	3,711,126	1,470,087	28.37
HEALTH INSURANCE AUDIT	-	-	-	-	500,000	-	500,000	100.00
TOTAL NON-DEPARTMENTAL ITEMS	19,290,941	12,144,207	7,146,734	37.05	19,536,813	12,857,992	6,678,821	34.19
TOTAL GENERAL FUND	\$ 107,396,576	\$ 65,508,058	\$ 41,888,518	39.00	\$ 104,277,710	\$ 62,259,764	\$ 42,017,946	40.29

CITY OF MANCHESTER, NEW HAMPSHIRE  
BUDGET VS ACTUAL EXPENDITURES - GENERAL FUND  
BY DEPARTMENT WITH RESTRICTED ITEMS  
FOR THE SEVEN MONTHS ENDED JANUARY 31, 2004 AND 2003  
(UNAUDITED)  
Budget Basis  
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	FY 2004 MODIFIED BUDGET	FY 2004 OBLIGATIONS TO DATE	FY 2004 UNOBLIGATED BALANCE	FY 2004 PERCENT UNOBLIGATED	FY 2003 MODIFIED BUDGET	FY 2003 OBLIGATIONS TO DATE	FY 2003 UNOBLIGATED BALANCE	FY 2003 PERCENT UNOBLIGATED
AGENCIES -								
ALDERMEN	142,388	74,678	67,710	47.55	136,375	69,096	67,279	49.33
ASSESSORS	631,986	358,255	273,731	43.31	465,343	265,996	199,347	42.84
BUILDING	1,322,280	806,092	516,188	39.04	1,164,146	632,849	531,297	45.64
CITY CLERK	1,316,166	742,422	573,744	43.59	1,224,131	670,580	553,551	45.22
MED	179,300	88,187	91,113	50.82	262,628	183,631	78,997	30.08
CITY SOLICITOR	971,810	711,509	260,301	26.79	1,109,524	887,145	222,379	20.04
FINANCE	1,257,166	911,948	345,218	27.46	1,212,310	744,728	467,582	38.57
INFORMATION SYSTEMS	2,023,868	1,352,111	671,757	33.19	2,003,851	1,173,583	830,268	41.43
MAYOR	274,060	170,507	103,553	37.78	263,317	143,373	119,944	45.55
OFFICE OF YOUTH SERVICES	538,764	337,259	201,505	37.40	523,278	297,635	225,643	43.12
HUMAN RESOURCES	1,072,169	546,684	525,485	49.01	2,504,469	1,908,011	596,458	23.82
PLANNING	878,118	554,778	323,340	36.82	897,873	494,783	403,090	44.89
BUILDING MAINTENANCE DIVISION	5,615,081	4,905,431	709,650	12.64	5,363,021	4,629,416	733,605	13.68
TAX COLLECTOR	704,795	406,605	298,190	42.31	703,099	342,760	360,339	51.25
FIRE	19,581,334	11,556,153	8,025,181	40.98	17,392,848	9,777,236	7,615,612	43.79
POLICE	19,292,743	11,252,713	8,040,030	41.67	18,241,240	10,278,420	7,962,820	43.65
HEALTH	3,071,406	1,654,575	1,416,831	46.13	2,805,523	1,355,141	1,450,382	51.70
HIGHWAY	18,252,967	10,730,713	7,522,254	41.21	17,513,531	9,797,392	7,716,139	44.06
TRAFFIC	3,267,245	1,699,679	1,567,566	47.98	3,329,582	1,716,429	1,613,153	48.45
WELFARE	1,307,294	755,709	551,585	42.19	1,476,875	803,542	673,333	45.59
PARKS & RECREATION	3,308,024	1,898,877	1,409,147	42.60	3,191,498	1,733,512	1,457,986	45.68
MCTV	402,019	138,331	263,688	65.59	385,700	69,178	316,522	82.06
LIBRARY	2,398,640	1,461,317	937,323	39.08	2,283,783	1,245,597	1,038,186	45.46
ELDERLY SERVICES	295,473	249,318	46,155	15.62	286,952	181,739	105,213	36.67
TOTAL AGENCIES	88,105,096	53,363,851	34,741,245	39.43	84,740,897	49,401,772	35,339,125	41.70
NON-DEPARTMENTAL ITEMS -								
CONTINGENCY	141,700	-	141,700	100.00	56,452	-	56,452	100.00
CHARTER REVIEW	127,700	127,543	157	.12	12,585	124,644	(12,585)	(100.00)
CIVIC CONTRIBUTIONS	68,089	68,089	-	-	67,597	104,665	19,979	16.03
NON-CITY PROGRAMS	25,000	13,406	11,594	46.38	25,000	14,783	10,217	40.87
SAFETY REVIEW BOARD	1,612,215	1,612,215	-	-	1,790,165	1,746,165	44,000	2.46
COMMUNITY IMPROVEMENT PROGRAM	120,000	81,756	38,244	31.87	50,000	17,098	32,902	65.80
MOTORIZED EQUIPMENT REPLACEMENT	850,000	850,000	-	-	725,000	725,000	-	-
TRANSIT SUBSIDY	105,022	85,821	19,201	18.28	100,000	82,013	17,987	17.99
EMPLOYEE MEDICAL SERVICES	13,202	1,037	12,165	92.15	13,355	5,277	8,078	60.49
CONSERVATION COMMISSION	10,363,628	5,325,320	5,038,308	48.62	10,890,802	6,384,268	4,506,534	41.38
MATURING DEBT	5,864,924	3,979,020	1,885,904	32.16	5,181,213	3,711,126	1,470,087	28.37
INTEREST ON MATURING DEBT	-	-	-	-	500,000	-	500,000	100.00
HEALTH INSURANCE AUDIT	-	-	-	-	-	-	-	-
TOTAL NON-DEPARTMENTAL ITEMS	19,291,480	12,144,207	7,147,273	37.05	19,536,813	12,857,992	6,678,821	34.19
TOTAL GENERAL FUND	\$ 107,396,576	\$ 65,508,058	\$ 41,888,518	39.00	\$ 104,277,710	\$ 62,259,764	\$ 42,017,946	40.29

CITY OF MANCHESTER, NEW HAMPSHIRE  
 BUDGET vs ACTUAL REVENUE BY DEPARTMENT - GENERAL FUND  
 NON-PROPERTY TAX REVENUES  
 FOR THE SEVEN MONTHS ENDED JANUARY 31, 2004  
 (UNAUDITED)  
 Budget Basis

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	MODIFIED BUDGET	REVENUE RECOGNIZED	UNRECOGNIZED BALANCE	PERCENTAGE UNRECOGNIZED
AGENCIES-				
ALDERMEN	\$ 150,000		\$ 150,000	100.00
ASSESSORS	579,154	375,924	203,230	35.89
BUILDING	2,110,600	1,109,341	1,001,259	47.44
CITY CLERK	1,660,875	430,109	1,230,766	74.10
MEDS	905,901	187,543	718,358	79.30
CITY SOLICITOR	319,956		319,956	100.00
FINANCE	5,552,640	2,502,139	3,050,501	54.94
INFORMATION SYSTEMS	31,982	13,267	18,715	58.52
HUMAN RESOURCES	21,000	7,691	13,309	63.38
PLANNING BOARD	290,000	150,085	139,915	48.25
BUILDING MAINTENANCE DIVISION	4,950,617	2,707,257	2,243,360	45.31
TAX COLLECTOR	15,680,000	8,784,867	6,895,133	43.97
FIRE	324,450	319,135	5,315	1.64
POLICE	1,922,905	1,129,612	793,293	41.25
HEALTH	1,847,672	692,594	1,155,078	62.52
HIGHWAY	3,555,356	2,491,111	1,064,245	29.93
TRAFFIC	4,920,593	2,477,060	2,443,533	49.66
WELFARE	133,000	26,560	106,440	80.03
CEMETERY, PARKS & RECREATION	655,375	145,866	509,509	77.74
TOTAL AGENCIES	\$ 45,612,076	\$ 23,550,161	\$ 22,061,915	48.37



CITY OF MANCHESTER, NEW HAMPSHIRE  
 BUDGET vs ACTUAL REVENUE BY TYPE - GENERAL FUND  
 NON-PROPERTY TAX REVENUES  
 FOR THE SEVEN MONTHS ENDED JANUARY 31, 2004  
 (UNAUDITED)  
 Budget Basis

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	MODIFIED BUDGET	REVENUE RECOGNIZED	UNRECOGNIZED BALANCE	PERCENTAGE UNRECOGNIZED
TAXES, INTEREST AND PENALTIES				
BOAT TAXES	\$ 35,000	\$ 11,620	\$ 23,380	66.80
MISCELLANEOUS TAXES	65,200	36,331	28,869	44.28
INTEREST AND PENALTIES	688,000	262,994	425,006	61.77
CABLE FRANCHISE FEES	1,000,000	239,362	760,638	76.06
TOTAL TAXES, INTEREST AND PENALTIES	1,788,200	550,307	1,237,893	69.23
LICENSES AND PERMITS				
AUTO REGISTRATIONS	15,357,000	8,627,052	6,729,948	43.82
LICENSES	391,150	68,334	322,816	82.53
PERMITS	5,869,119	3,111,874	2,757,245	46.98
TOTAL LICENSES AND PERMITS	21,617,269	11,807,260	9,810,009	45.38
INTERGOVERNMENTAL				
FEDERAL REVENUES	268,000	205,594	62,406	23.29
PAYMENTS IN LIEU OF TAXES	503,154	326,496	176,658	35.11
STATE REVENUES	6,061,488	3,282,810	2,778,678	45.84
TOTAL INTERGOVERNMENTAL	6,832,642	3,814,900	3,017,742	44.17
SALES AND SERVICES				
GENERAL REVENUES	145,750	94,486	51,264	35.17
PUBLIC SAFETY	189,400	159,382	30,018	15.85
HIGHWAYS & SEWER RECOVERIES	1,487,800	873,070	614,730	41.32
CIVIC CENTER PARKING	500,000	168,973	331,027	66.21
SANITATION	30,000	17,046	12,954	43.18
HEALTH	6,815	3,965	2,850	41.82
CEMETERY, PARKS & RECREATION	161,950	96,331	65,619	40.52
ZONING BOARD	30,000	32,972	(2,972)	(9.91)
PARKING VIOLATIONS	1,003,726	644,007	359,719	35.84
COURT FINES	53,500	27,740	25,760	48.15
OTHER FINES	11,700	6,037	5,663	48.40
FEES	938,625	627,795	310,830	33.12
WITNESS FEES	105,100	61,686	43,414	41.31
TOTAL SALES AND SERVICES	4,664,366	2,813,490	1,850,876	39.68
OTHER REVENUE SOURCES				
INTEREST INCOME	1,000,000	405,869	594,131	59.41
FUND TRANSFERS	50,000	-	50,000	100.00
REIMBURSEMENTS	1,358,519	114,404	1,244,115	91.58
RENTALS	18,700	4,124	14,576	77.95
SCHOOL CHARGEBACKS	7,260,601	3,692,398	3,568,203	49.14
MISCELLANEOUS	1,021,779	347,409	674,370	66.00
TOTAL OTHER REVENUE SOURCES	10,709,599	4,564,204	6,145,395	57.38
TOTAL	\$ 45,612,076	\$ 23,550,161	\$ 22,061,915	48.37

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CITY OF MANCHESTER, NEW HAMPSHIRE  
BUDGET vs ACTUAL REVENUE BY TYPE - GENERAL FUND  
NON-PROPERTY TAX REVENUES  
FOR THE SEVEN MONTHS ENDED JANUARY 31, 2004 AND 2003  
(UNAUDITED)  
Budget Basis

	ACTUAL FY 2003	MODIFIED BUDGET FY 04	DIFFERENCE ACTUAL 03 VS BUDGET 04	PERCENTAGE DIFFERENCE OF FY03 VS FY04	7 MONTHS ACTUAL FY03	7 MONTHS ACTUAL FY04	DIFFERENCE ACTUAL 03 VS ACTUAL 04	PERCENTAGE DIFFERENCE OF FY03 VS FY04
TAXES, INTEREST AND PENALTIES								
BOAT TAXES	\$ 44,192	\$ 35,000	\$ (9,192)	(20.80)	\$ 13,281	\$ 11,620	\$ (1,661)	(12.51)
MISCELLANEOUS TAXES	38,411	65,200	26,789	69.74	18,409	36,331	17,922	97.35
INTEREST AND PENALTIES	568,104	688,000	119,896	21.10	227,656	35,338	35,338	15.52
CABLE FRANCHISE FEES	995,354	1,000,000	4,646	.47	235,224	239,362	4,138	1.76
TOTAL TAXES, INTEREST AND PENALTY	1,646,061	1,788,200	142,139	8.64	494,570	550,307	55,737	11.27
LICENSES AND PERMITS								
AUTO REGISTRATIONS	14,726,729	15,357,000	630,271	4.28	8,324,831	8,627,052	302,221	3.63
LICENSES	395,971	391,150	(4,821)	(1.22)	58,334	68,334	10,000	17.56
PERMITS	5,415,270	5,869,119	453,849	8.38	3,202,651	3,111,874	(90,777)	(2.85)
TOTAL LICENSES AND PERMITS	20,537,970	21,617,269	1,079,299	5.26	11,585,609	11,807,260	221,651	1.91
INTERGOVERNMENTAL								
FEDERAL REVENUES	185,486	268,000	82,514	44.49	94,912	205,594	110,682	116.62
PAYMENTS IN LIEU OF TAXES	486,287	503,154	16,867	3.47	486,287	326,496	(159,791)	(32.86)
STATE REVENUES	6,076,518	6,061,488	(15,030)	(.25)	3,264,701	3,282,810	18,109	.55
TOTAL INTERGOVERNMENTAL	6,748,291	6,832,642	84,351	1.25	3,845,900	3,814,900	(31,000)	(.81)
SALES AND SERVICES								
GENERAL REVENUES	198,105	145,750	(52,355)	(26.43)	106,751	94,486	(12,265)	(11.49)
PUBLIC SAFETY	171,417	189,400	17,983	10.49	102,311	159,382	57,071	55.78
HIGHWAYS & SEWER RECOVERIES	1,409,092	1,487,800	78,708	5.59	831,765	873,070	41,304	4.97
CIVIC CENTER PARKING	426,605	500,000	73,395	17.20	232,558	168,973	(63,585)	(27.34)
SANITATION	32,264	30,000	(2,264)	(7.02)	15,924	17,046	1,122	7.05
HEALTH	6,299	6,815	516	8.19	3,259	3,965	706	21.66
CEMETERY, PARKS & RECREATION	163,576	161,950	(1,626)	(.99)	90,619	96,331	5,712	6.30
ZONING BOARD	44,033	30,000	(14,033)	(31.87)	30,474	32,972	2,498	8.20
PARKING VIOLATIONS	945,053	1,003,726	58,673	6.21	501,583	644,007	142,424	28.39
COURT FINES	41,792	53,500	11,708	28.01	25,875	27,740	1,865	7.21
OTHER FINES	8,582	11,700	3,118	36.33	3,910	6,037	2,127	54.40
FEES	937,928	938,625	697	.07	612,809	627,795	14,986	2.45
WITNESS FEES	106,901	105,100	(1,801)	(1.68)	67,445	61,686	(5,759)	(8.54)
TOTAL SALES AND SERVICES	4,491,647	4,664,366	172,719	3.85	2,625,283	2,813,490	188,206	7.17
OTHER REVENUE SOURCES								
INTEREST INCOME	736,111	1,000,000	263,889	35.85	477,473	405,869	(71,604)	(15.00)
FUND TRANSFERS	306,169	50,000	(256,169)	(83.67)	-	-	-	-
REIMBURSEMENTS	894,123	1,388,519	494,396	55.39	507,581	114,404	(393,177)	(77.46)
RENTALS	95,037	18,700	(76,337)	(80.32)	87,762	4,124	(83,638)	(95.30)
SCHOOL CHARGES	6,589,601	7,260,601	671,000	10.18	3,209,942	3,692,398	482,456	15.03
MISCELLANEOUS	249,351	1,021,779	772,428	309.78	51,894	347,409	295,515	569.46
TOTAL OTHER REVENUE SOURCES	8,970,392	10,789,599	1,819,207	19.39	4,334,652	4,564,204	229,552	5.30
TOTAL	\$ 42,394,361	\$ 45,612,076	\$ 3,217,715	7.59	\$ 22,886,014	\$ 23,550,161	\$ 664,146	2.90



**City of Manchester  
Department of Finance**

One City Hall Plaza  
Manchester, New Hampshire 03101  
(603) 624-6460  
Fax: (603) 624-6549

February 18, 2004

Committee on Accounts, Enrollment and Revenue Administration  
C/O Mr. Leo Bernier  
Office of the City Clerk  
One City Hall Plaza  
Manchester, NH 03101

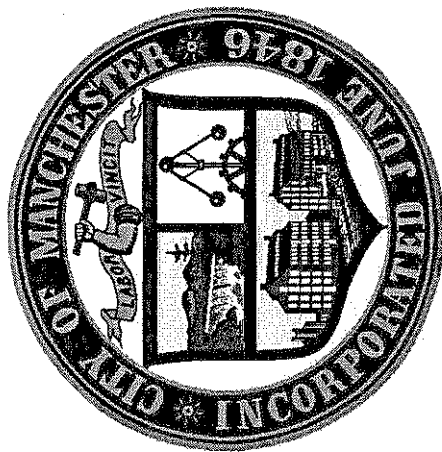
Dear Honorable Committee Members,

Attached, for your review, please find the City of Manchester's Quarterly Financial Statements. These unaudited statements represent activity for the six months ended December 31, 2003 for Fiscal Year 2004.

Respectfully submitted,

Guy Beloin  
Financial Analyst II

**CITY OF MANCHESTER  
NEW HAMPSHIRE**



**FINANCIAL REPORTS**

**FOR THE SIX MONTHS ENDED  
DECEMBER 31, 2003**

**UNAUDITED**

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CITY OF MANCHESTER, NEW HAMPSHIRE

QUARTERLY FINANCIAL REPORTS

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	Special Revenue			Capital Projects		Permanent Trusts		Total Governmental Funds		Enterprise		Total Primary Government Funds	
	General												
<b>ASSETS:</b>													
Cash and Cash Equivalents	\$ 53,440,204.65	\$ 2,755,472.96	\$ 47,165,885.67	\$ 185,927.64	\$ 103,547,290.92	\$ 19,594,338.84	\$ 123,141,629.76						
Restricted Cash	5,192,409.62	3,295,341.79	1,551,958.98	111,628.08	10,151,338.47	38,295,915.27	48,447,253.74						
Investments	12,497,127.20	1,192,747.36	96,361,974.47	15,933,985.21	125,985,834.24	72,188,169.35	198,174,003.59						
Receivables	6,879,810.66	4,575,080.02	145,243.40	81.71	11,600,215.79	13,998,613.20	25,598,828.99						
Prepaid Expenses	1,663.63	-	568,160.23	-	569,823.86	3,175,399.94	3,745,223.80						
Due From Other Funds	3,631,228.32	-	-	-	3,631,228.32	-	3,631,228.32						
Inventories	718,612.55	-	-	-	-	-	1,588,246.74						
Property and Equipment, Net	-	-	-	-	-	-	543,732,584.49						
<b>TOTAL ASSETS:</b>	\$ 82,361,056.63	\$ 11,816,642.13	\$ 145,793,022.75	\$ 16,231,622.64	\$ 256,204,344.15	\$ 691,854,655.28	\$ 948,058,999.43						
<b>LIABILITIES AND FUND EQUITY</b>													
<b>LIABILITIES:</b>													
Accounts Payable	\$ 4,863,708.33	\$ 5,063,903.37	\$ 4,504,079.11	-	\$ 14,431,690.81	\$ 8,253,891.64	\$ 22,685,582.45						
Retainage Payable	-	-	-	-	-	1,017,199.96	1,017,199.96						
Accrued Liabilities	(988,420.98)	-	-	-	(988,420.98)	10,233,407.44	9,244,986.46						
Other Liabilities	670,957.51	321,118.48	-	-	992,075.99	7,006,731.54	7,998,807.53						
Insurance Claims Payable	804,454.00	-	-	-	804,454.00	-	804,454.00						
Due to Other Funds	22,201,156.10	1,682,079.74	-	-	1,682,079.74	1,949,148.58	3,631,228.32						
Due to School District	-	-	-	-	22,201,156.10	-	22,201,156.10						
Bonds Pay-Due in more than one ye	-	-	(2,200,935.95)	-	(2,200,935.95)	352,450,279.56	350,249,343.61						
Accrual for Compensated Absences	-	-	-	-	-	1,457,478.05	1,457,478.05						
Deferred Revenue	2,734,385.13	2,998,251.84	-	-	5,732,636.97	-	5,732,636.97						
<b>TOTAL LIABILITIES</b>	30,286,240.09	10,065,353.43	2,303,143.16	-	42,654,736.68	382,368,136.77	425,022,873.45						

City of Manchester, New Hampshire  
Combined Balance Sheet  
All Fund Types  
December 31, 2003  
(UNAUDITED)  
GAAP Basis  
(QTRSCONSL)

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	General		Special Revenue	Capital Projects	Permanent Trusts	Total Governmental Funds		Enterprise	Total Primary Government Funds	
<b>FUND EQUITY:</b>										
Investment in Capital Assets, net of Related Debt	-	-	-	-	-	-	-	228,250,348.96	228,250,348.96	
Retained Earnings:										
Reserved for Equipment Replacement	-	-	-	-	-	-	-	278,986.45	278,986.45	
Reserved for Coverage Account	-	-	-	-	-	-	-	13,845,393.66	13,845,393.66	
Reserved for PFCs	-	-	-	-	-	-	-	4,135,382.44	4,135,382.44	
Reserved for Revenue Bond O&M	-	-	-	-	-	-	-	5,961,000.00	5,961,000.00	
Reserved for Revenue Fund	-	-	-	-	-	-	-	3,471,794.08	3,471,794.08	
Unreserved	-	-	-	-	-	-	-	53,543,612.92	53,543,612.92	
<b>Fund Balances:</b>										
Reserved:										
Encumbrances	3,705,199.45		1,146,017.15	4,425,464.18	-	9,276,680.78	-	-	9,276,680.78	
Cemetery and Other Trust Funds	-	-	-	-	13,434,229.97	13,424,229.97	-	-	13,424,229.97	
Library Trust Funds	-	-	-	-	2,807,392.67	2,807,392.67	-	-	2,807,392.67	
Workmen's Compensation	2,964,109.72		-	-	-	2,964,109.72	-	-	2,964,109.72	
Health Insurance	1,879,840.00		-	-	-	1,879,840.00	-	-	1,879,840.00	
Inventory	589,385.40		-	-	-	589,385.40	-	-	589,385.40	
Advances	1,720,166.40		-	-	-	1,720,166.40	-	-	1,720,166.40	
Special Revenue Reserve	4,152,889.48		-	-	-	4,152,889.48	-	-	4,152,889.48	
Revenue Stabilization	9,633,625.00		-	-	-	9,633,625.00	-	-	9,633,625.00	
Tax Rate Stabilization Reserve	1,981,568.29		-	-	-	1,981,568.29	-	-	1,981,568.29	
General Liability Insurance	711,194.60		-	-	-	711,194.60	-	-	711,194.60	
Unreserved:										
Designated-Continued Appropriatio	-	-	607,271.55	-	-	607,271.55	-	-	607,271.55	
Designated-Capital Projects	-	-	-	139,064,415.41	-	139,064,415.41	-	-	139,064,415.41	
Undesignated	24,736,838.20		-	-	-	24,736,838.20	-	-	24,736,838.20	
<b>Total Fund Equity:</b>	52,074,816.54		1,753,288.70	143,489,879.59	16,231,622.64	213,549,607.47	309,486,518.51	523,036,125.98	523,036,125.98	
<b>Total Liabilities &amp; Equity</b>	\$ 82,361,056.63	\$ 11,818,642.13	\$ 145,793,022.75	\$ 16,231,622.64	\$ 256,204,344.15	\$ 691,854,655.28	\$ 948,058,999.43			



City of Manchester, New Hampshire  
Combined Statement of Revenues, Expenditures,  
and Changes in Fund Balances  
-All Governmental Fund Types  
For the Six Months Ended December 31, 2003  
(UNAUDITED)  
(QTRSCOV)

	General	Special Revenue	Capital Projects	Permanent Trust Funds	Total Governmental Funds
REVENUE:					
Taxes	\$ 61,701,810.75	-	-	-	\$ 61,701,810.75
Federal and State Grants and Aid	3,494,004.43	2,686,855.86	746,185.57	-	6,927,045.86
Nonenterprise charge: sales/service	2,228,629.60	35,999.20	-	-	2,264,628.80
Licenses and Permits	10,340,461.37	-	-	-	10,340,461.37
Interest	304,692.64	16,845.76	565,149.15	193,991.27	1,069,678.82
Contributions	-	-	1,000,000.00	45,242.14	1,045,242.14
Other	6,874,923.84	260,088.81	-	1,473,410.29	8,608,422.94
TOTAL REVENUES:	84,944,522.63	2,999,789.63	2,411,334.72	1,712,643.70	92,068,290.68

	General	Special Revenue	Capital Projects	Permanent Trust Funds	Total Governmental Funds
EXPENDITURES					
Current					
General Government	10,624,120.77	2,323,541.89	40,724,101.25	50,615.06	53,722,378.97
Public Safety	19,014,634.36	662,670.06	274,333.05	-	19,951,637.47
Health and Sanitation	1,406,802.82	820,487.63	1,730.34	-	2,229,020.79
Highways and Streets	10,481,898.26	1,380,734.22	2,542,816.90	-	14,405,449.38
Welfare and Human Services	649,032.22	15,972.92	-	-	665,005.14
Education and Library	1,239,221.86	-	-	-	1,239,221.86
Parks and Recreation	1,710,698.61	698,296.26	1,550,383.27	-	3,959,378.14
Investment management fee	-	-	-	11,620.82	11,620.82
Debt Service:					
Principal Retirement	5,325,320.33	-	-	-	5,325,320.33
Interest	3,614,659.34	-	1,779,691.53	-	5,394,350.87
TOTAL EXPENDITURES	54,066,388.57	5,901,702.98	46,873,056.34	62,235.88	106,903,383.77

Excess/(deficiency) of Revenues Over Expenditures	30,878,134.06	(2,901,913.35)	(44,461,721.62)	1,650,407.82	(14,835,093.09)
OTHER FINANCING SOURCES (USES):					
Bond proceeds	-	-	196,320,694.04	-	196,320,694.04
Transfers In	-	1,620,515.00	166,320.32	-	1,786,835.32
Transfers Out	(1,612,215.00)	(8,300.00)	(166,320.34)	-	(1,786,835.34)
TOTAL OTHER	(1,612,215.00)	1,612,215.00	196,320,694.02	-	196,320,694.02

Excess/(deficiency) of rev and other sources over exp and other uses	29,265,919.06	(1,289,698.35)	151,858,972.40	1,650,407.82	181,485,600.93
Fund Balance, Beginning of Period	22,808,897.48	3,042,987.05	(8,369,092.81)	14,581,214.82	32,064,006.54
Fund Balance, End of Period	\$ 52,074,816.54	\$ 1,753,288.70	\$ 143,489,879.59	\$ 16,231,622.64	\$ 213,549,607.47

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City of Manchester, New Hampshire  
Statements of Revenues, Expenditures and Changes in  
Fund Balances - Budget and Actual  
- General Fund -  
For the Six Months Ended December 31, 2003 & 2002  
(UNAUDITED)  
GAAP Basis  
(QTRRECOMP)

	FY 2004 ACTUALS	FY 2003 ACTUALS	INC(DEC)	ACTUAL	PERCENT CHANGE
<b>REVENUE:</b>					
Taxes	\$ 61,701,810.75	\$ 58,037,021.38	\$ 3,664,789.37		6.31
Federal and State Grants in Aid	3,494,004.43	3,229,472.75	264,531.68		8.19
Nonenterprise charges for sales and services	2,228,629.60	2,362,699.79	(134,070.19)		(5.67)
Licenses and Permits	10,340,461.37	10,847,002.09	293,459.28		2.92
Interest	304,692.64	415,930.21	(111,237.57)		(26.74)
Other	6,874,923.84	3,562,473.99	3,312,449.85		92.98
<b>TOTAL REVENUES:</b>	<b>84,944,522.63</b>	<b>77,854,600.21</b>	<b>7,289,922.42</b>		<b>9.39</b>
<b>EXPENDITURES:</b>					
Current:					
General Government	10,624,120.77	10,584,238.55	39,882.22		.38
Public Safety	19,014,634.36	17,228,435.97	1,786,198.39		10.37
Health and Sanitation	1,406,802.82	1,143,483.69	263,319.13		23.03
Highways and Streets	10,481,898.26	8,786,182.85	1,695,715.41		19.30
Welfare and Human Services	649,032.22	709,360.96	(60,328.74)		(8.50)
Education and Library	1,239,221.86	1,078,512.06	160,709.80		14.90
Parks and Recreation	1,710,698.61	1,509,975.24	200,723.37		13.29
Debt Service:					
Principal Retirement	5,325,320.33	6,384,268.16	(1,058,947.83)		(16.59)
Interest	3,614,659.34	3,291,924.17	322,735.17		9.80
<b>TOTAL EXPENDITURES:</b>	<b>54,066,388.57</b>	<b>50,716,381.65</b>	<b>3,350,006.92</b>		<b>6.61</b>
<b>Excess/(deficiency) of Revenues Over Expenditures</b>	<b>30,878,134.06</b>	<b>26,938,218.56</b>	<b>3,939,915.50</b>		<b>14.63</b>
<b>OTHER FINANCING SOURCES(USES):</b>					
Transfers In	(1,612,215.00)	255,000.00	(255,000.00)		(100.00)
Transfers Out		(1,746,165.00)	133,950.00		(7.67)
<b>TOTAL OTHER:</b>	<b>(1,612,215.00)</b>	<b>(1,491,165.00)</b>	<b>(121,050.00)</b>		<b>8.12</b>
<b>Excess(deficiency) of rev and other sources over exp and other uses</b>	<b>29,265,919.06</b>	<b>25,447,053.56</b>	<b>3,818,865.50</b>		<b>15.01</b>
<b>Fund Balance, Beginning of Period</b>	<b>22,808,897.48</b>	<b>21,805,761.13</b>	<b>1,003,136.35</b>		<b>4.60</b>
<b>Fund Balance, End of Period</b>	<b>\$ 52,074,816.54</b>	<b>\$ 47,252,814.69</b>	<b>\$ 4,822,001.85</b>		<b>10.20</b>

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City of Manchester, New Hampshire  
Budget vs Actual Expenditures - General Fund  
By Department with Restricted Items  
For the Six Months Ended December 31, 2003 and 2002  
(UNAUDITED)  
BUDGET BASIS  
(QTRUDCOMP)

	FY 2003		FY 2003		FY 2003		FY 2003		FY 2003		FY 2003	
	MODIFIED BUDGET	OBLIGATIONS TO DATE	UNOBLIGATED BALANCE	PERCENT UNOBLIGATED	MODIFIED BUDGET	OBLIGATIONS TO DATE	UNOBLIGATED BALANCE	PERCENT UNOBLIGATED	MODIFIED BUDGET	OBLIGATIONS TO DATE	UNOBLIGATED BALANCE	PERCENT UNOBLIGATED
AGENCIES-												
ALDERMEN	142,388.00	74,678.21	67,709.79	47.55	136,375.00	69,096.19	67,278.81	49.33				
ASSESSORS	631,986.00	302,803.48	329,182.52	52.09	465,343.00	233,374.22	231,968.78	49.85				
BUILDING	1,322,280.00	685,795.58	636,484.42	48.14	1,164,146.00	548,867.06	615,278.94	52.85				
CITY CLERK	1,316,166.00	637,140.77	679,025.23	51.59	1,224,130.90	604,479.19	619,651.71	50.62				
MEDS	179,300.00	77,279.44	102,020.56	56.90	262,628.00	127,022.58	135,605.42	51.63				
CITY SOLICITOR	971,810.00	629,733.15	342,076.85	35.20	1,109,524.00	491,955.78	617,568.22	55.66				
FINANCE	1,257,166.00	756,455.80	500,710.20	39.83	1,212,310.00	613,678.98	598,631.02	49.38				
INFORMATION SYSTEMS	2,023,868.00	1,199,863.93	824,004.07	40.71	2,003,851.00	1,062,407.64	941,443.36	46.98				
MAYOR	274,060.00	145,446.96	128,613.04	46.93	263,317.00	124,403.90	138,913.10	52.76				
OFFICE OF YOUTH SERVICES	538,764.00	269,334.22	269,429.78	50.01	523,278.00	261,301.91	261,976.09	50.06				
HUMAN RESOURCES	1,072,169.00	498,297.53	573,871.47	53.52	2,504,469.00	1,817,481.62	686,987.38	27.43				
PLANNING	878,118.00	477,893.75	400,224.25	45.58	897,873.00	434,251.12	463,621.88	51.64				
BUILDING MAINTENANCE DIVISION	5,615,081.00	4,712,022.64	903,058.36	16.08	5,363,021.00	4,467,372.00	895,649.00	16.70				
TAX COLLECTOR	704,795.00	350,608.21	354,186.79	50.25	703,099.00	297,262.16	405,836.84	57.72				
FIRE	19,581,334.00	9,619,382.19	9,961,951.81	50.87	17,392,848.00	8,392,481.54	9,000,366.46	51.75				
FOLICE	19,292,743.00	9,546,066.61	9,746,676.39	50.52	18,241,240.00	9,008,620.47	9,232,619.53	50.61				
HEALTH	3,071,406.00	1,399,111.94	1,672,294.06	54.45	2,805,523.00	1,165,736.39	1,639,786.61	58.45				
HIGHWAY	18,252,967.00	9,131,156.95	9,121,810.05	49.97	17,513,531.00	7,887,553.39	9,625,977.61	54.96				
TRAFFIC	3,267,245.00	1,406,788.63	1,860,456.37	56.94	3,329,582.00	1,277,148.98	2,052,433.02	61.64				
WELFARE	1,307,294.00	649,848.80	657,445.20	50.29	1,476,875.00	707,070.64	769,804.36	52.12				
PARKS & RECREATION	3,308,024.00	1,634,964.97	1,673,059.03	49.40	3,191,498.00	1,492,818.03	1,698,679.97	53.23				
MCTV	402,019.00	138,330.86	263,688.14	65.59	385,700.00	69,177.89	316,522.11	82.06				
LIBRARY	2,398,640.00	1,248,431.22	1,150,208.78	47.95	2,283,783.00	1,083,890.50	1,199,892.50	52.54				
ELDERLY SERVICES	295,473.00	225,634.19	69,838.81	23.64	286,952.00	165,461.72	121,490.28	42.34				
TOTAL AGENCIES	88,105,096.00	45,856,070.03	42,249,025.97	47.95	84,740,896.90	42,402,913.90	42,337,983.00	49.96				
NON-DEPARTMENTAL ITEMS-												
CONTINGENCY	141,700.00	-	141,700.00	100.00	56,452.00	-	56,452.00	100.00				
CIVIC CONTRIBUTIONS	127,700.00	91,091.44	36,608.56	28.67	124,644.00	84,158.26	40,485.74	32.48				
NON-CITY PROGRAMS	68,089.00	68,089.00	-	-	67,597.00	67,597.00	-	-				
SAFETY REVIEW BOARD	35,000.00	10,352.30	14,647.70	58.59	25,000.00	12,654.23	12,345.77	49.38				
COMMUNITY IMPROVEMENT PROGRAM	1,612,215.00	1,612,215.00	-	-	1,790,165.00	1,746,165.00	44,000.00	2.46				
MOTORIZED EQUIPMENT REPLACEMENT	120,000.00	74,553.74	-	-	50,000.00	12,236.30	37,763.70	75.53				
TRANSIT SUBSIDY	850,000.00	850,000.00	45,446.26	37.87	725,000.00	724,999.96	.04	-				
EMPLOYEE MEDICAL SERVICES	105,022.00	84,081.80	20,940.20	19.94	100,000.00	82,671.75	17,328.25	17.33				
CONSERVATION COMMISSION	13,202.00	1,036.97	12,165.03	92.15	13,355.00	5,277.28	8,077.72	60.48				
MATURING DEBT	10,363,628.00	5,325,320.33	5,038,307.67	48.62	10,890,802.00	6,384,268.16	4,506,533.84	41.38				
INTEREST ON MATURING DEBT	5,864,924.00	3,614,659.34	2,250,264.66	38.37	5,181,213.00	3,291,924.17	1,889,288.83	36.46				
HEALTH INSURANCE AUDIT	-	-	-	-	500,000.00	-	500,000.00	100.00				
TOTAL NON-DEPARTMENTAL ITEMS	19,291,480.00	11,731,399.92	7,560,080.08	39.19	19,524,228.00	12,411,953.11	7,112,275.89	36.43				
TOTAL GENERAL FUND	\$ 107,396,576.00	\$ 57,587,469.95	\$ 49,809,106.05	46.38	\$ 104,265,124.90	\$ 54,814,866.01	\$ 49,450,258.89	47.43				

City of Manchester, New Hampshire  
 Budget vs Actual Expenditures - General Fund  
 By Department without Restricted Items  
 For the Six Months Ended December 31, 2003 and 2002  
 (UNAUDITED)  
 BUDGET BASIS  
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AGENCIES-	FY 2004 MODIFIED BUDGET	FY 2004 OBLIGATIONS TO DATE	FY 2004 UNOBLIGATED BALANCE	FY 2004 PERCENT UNOBLIGATED	FY 2003 MODIFIED BUDGET	FY 2003 OBLIGATIONS TO DATE	FY 2003 UNOBLIGATED BALANCE	FY 2003 PERCENT UNOBLIGATED
\$	70,000.00	35,000.00	35,000.00	50.00	68,460.00	35,000.00	33,460.00	48.88
ALDERMEN	499,389.00	234,775.95	264,613.05	52.99	384,993.00	201,698.56	183,294.44	47.61
ASSESSORS	1,027,651.00	485,235.68	542,415.32	52.78	914,534.00	436,428.28	478,105.72	52.28
BUILDING	1,090,424.00	498,517.26	591,906.74	54.28	1,035,872.90	519,545.63	516,327.27	49.84
CITY CLERK	145,764.00	52,979.72	92,784.28	63.65	220,885.00	106,721.43	114,163.57	51.68
MEDD	781,385.00	364,317.21	417,067.79	53.38	729,162.00	343,490.60	385,671.40	52.89
CITY SOLICITOR	1,079,907.00	639,823.23	440,083.77	43.07	1,044,664.00	553,101.31	491,562.69	47.05
FINANCE	1,742,954.00	992,255.94	750,698.06	43.07	1,752,469.00	914,584.82	837,884.18	47.81
INFORMATION SYSTEMS	213,673.00	103,004.21	110,668.79	51.79	211,651.00	99,886.90	111,764.10	52.81
MAYOR	443,901.00	199,958.46	243,942.54	54.95	433,897.00	222,872.91	211,024.09	48.63
OFFICE OF YOUTH SERVICES	744,324.00	344,721.07	399,602.93	53.69	786,268.00	308,600.78	477,667.22	60.75
HUMAN RESOURCES	697,712.00	344,497.51	353,214.49	50.62	739,777.00	365,313.49	374,463.51	50.62
PLANNING	5,379,532.00	4,544,498.51	835,033.49	15.52	5,172,670.00	4,389,782.80	782,887.20	15.14
BUILDING MAINTENANCE DIVISION	557,382.00	250,684.23	306,697.77	55.02	547,768.00	242,850.90	304,917.10	55.67
TAX COLLECTOR	14,648,033.00	7,480,719.78	7,167,313.22	48.93	13,505,483.00	6,787,703.49	6,717,779.51	49.74
FIRE	15,612,584.00	7,704,189.40	7,908,394.60	50.65	14,603,177.00	7,704,189.40	6,898,987.60	47.24
POLICE	2,400,056.00	974,714.26	1,425,341.74	59.39	2,252,888.00	929,416.39	1,323,471.61	58.75
HEALTH	15,577,122.00	7,357,855.50	8,219,266.50	52.76	15,168,656.00	6,782,205.27	8,386,450.73	55.29
HIGHWAY	2,955,158.00	1,258,248.36	1,696,909.64	57.42	3,043,717.00	1,192,111.31	1,851,605.69	60.83
TRAFFIC	1,190,040.00	536,154.08	653,885.92	54.95	1,361,126.00	588,534.11	772,591.89	56.76
WELFARE	2,799,226.00	1,367,565.82	1,431,660.18	51.14	2,688,956.00	1,287,458.23	1,401,497.77	52.12
PARKS & RECREATION	402,019.00	113,804.40	288,214.60	71.69	385,700.00	54,939.46	330,760.54	85.76
MCTV	1,919,533.00	940,238.84	979,294.16	51.02	1,880,426.00	911,833.72	968,592.28	51.51
LIBRARY	226,511.00	184,389.45	42,121.55	18.60	233,570.00	138,795.31	94,774.69	40.58
ELDERLY SERVICES								
TOTAL AGENCIES	72,204,280.00	37,098,148.87	35,196,131.13	48.75	69,166,769.90	34,726,814.75	34,439,955.15	49.79
RESTRICTED ITEMS-								
HEALTH INSURANCE	7,519,359.00	3,543,265.64	3,976,093.36	52.88	8,131,289.00	3,811,086.35	4,320,202.65	53.13
DENTAL INSURANCE	690,526.00	320,332.94	370,193.06	53.61	638,220.00	300,041.22	338,178.78	52.99
DEATH BENEFIT	75,554.00	43,139.21	32,414.79	42.90	89,823.00	37,909.54	51,913.46	57.80
WORKER'S COMPENSATION	1,245,841.00	403,004.22	842,836.78	67.65	1,414,571.00	306,206.76	1,108,364.24	78.35
DISABILITY INSURANCE	77,727.00	34,150.31	43,576.69	56.06	87,661.00	37,695.46	49,965.54	57.00
CITY RETIREMENT	930,329.00	1,831,663.74	(901,334.74)	(96.88)	1,034,479.00	1,036,012.60	(1,533.60)	(15)
FIRE STATE PENSION	1,701,340.00	891,560.17	809,779.83	47.60	732,943.00	392,435.73	340,507.27	46.46
POLICE STATE PENSION	843,080.00	450,289.28	392,790.72	46.59	536,004.00	294,667.54	241,336.46	45.03
FICA	2,306,232.00	1,069,515.93	1,236,716.07	53.62	2,303,034.00	1,010,844.37	1,292,189.63	56.11
UNEMPLOYMENT	40,000.00	10,000.00	30,000.00	75.00	40,000.00	22,912.04	17,087.96	42.72
TUITION	116,000.00	28,430.25	87,569.75	75.49	113,000.00	35,006.71	77,993.29	69.02
CGL INSURANCE	355,367.00	222,569.47	132,797.53	37.37	453,103.00	391,280.83	61,822.17	13.64
TOTAL RESTRICTED ITEMS	15,901,355.00	8,847,921.16	7,053,433.84	44.36	15,574,127.00	7,676,099.15	7,898,027.85	50.71

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City of Manchester, New Hampshire  
Budget vs Actual Expenditures - General Fund  
By Department without Restricted Items  
For the Six Months Ended December 31, 2003 and 2002  
(UNAUDITED)  
BUDGET BASIS  
QTRBUDRNENF

	FY 2004 MODIFIED BUDGET	FY 2004 OBLIGATIONS TO DATE	FY 2004 UNOBLIGATED BALANCE	FY 2004 PERCENT UNOBLIGATED	FY 2003 MODIFIED BUDGET	FY 2003 OBLIGATIONS TO DATE	FY 2003 UNOBLIGATED BALANCE	FY 2003 PERCENT UNOBLIGATED
NON-DEPARTMENTAL ITEMS-								
CONTINGENCY	141,700.00	-	141,700.00	100.00	56,452.00	56,452.00	100.00	
CIVIC CONTRIBUTIONS	127,700.00	91,091.44	36,608.56	28.67	124,644.00	84,158.26	40,485.74	32.48
NON-CITY PROGRAMS	68,089.00	68,089.00	-	-	67,597.00	67,597.00	-	-
SAFETY REVIEW BOARD	25,000.00	10,352.30	14,647.70	58.59	25,000.00	12,654.23	12,345.77	49.38
COMMUNITY IMPROVEMENT PROGRAM	1,612,215.00	1,612,215.00	-	-	1,790,165.00	1,746,165.00	44,000.00	2.46
MOTORIZED EQUIPMENT REPLACEMENT	120,000.00	74,553.74	45,446.26	37.87	50,000.00	12,236.30	37,763.70	75.53
TRANSIT SUBSIDY	850,000.00	850,000.00	-	-	725,000.00	724,999.96	.04	-
EMPLOYEE MEDICAL SERVICES	105,022.00	84,081.80	20,940.20	19.94	100,000.00	82,671.75	17,328.25	17.33
CONSERVATION COMMISSION	12,663.00	1,036.97	11,626.03	91.81	13,355.00	5,277.28	8,077.72	60.48
MATURING DEBT	10,363,628.00	5,325,320.33	5,038,307.67	48.62	10,890,802.00	6,384,268.16	4,506,533.84	41.38
INTEREST ON MATURING DEBT	5,864,924.00	3,614,659.34	2,250,264.66	38.37	5,181,213.00	3,291,924.17	1,889,288.83	36.46
HEALTH INSURANCE AUDIT	-	-	-	-	500,000.00	-	500,000.00	100.00
TOTAL NON-DEPARTMENTAL ITEMS	19,290,941.00	11,731,399.92	7,559,541.08	39.19	19,524,228.00	12,411,952.11	7,112,275.89	36.43
TOTAL GENERAL FUND	\$ 107,396,576.00	\$ 57,587,469.95	\$ 49,809,106.05	46.38	\$ 104,265,124.90	\$ 54,814,866.01	\$ 49,450,258.89	47.43

	MODIFIED BUDGET	REVENUE RECOGNIZED	UNRECOGNIZED BALANCE	PERCENTAGE UNRECOGNIZED
AGENCIES-				
ALDERMEN	\$ 150,000.00	\$ -	150,000.00	100.00
ASSESSORS	579,154.00	372,367.35	206,786.65	35.70
BUILDING	2,110,600.00	978,749.22	1,131,850.78	53.63
CITY CLERK	1,660,875.00	422,122.81	1,238,752.19	74.58
MEDO	905,901.00	187,542.50	718,358.50	79.30
CITY SOLICITOR	319,956.00	-	319,956.00	100.00
FINANCE	5,552,640.00	2,404,175.33	3,148,464.67	56.70
INFORMATION SYSTEMS	31,982.00	13,266.92	18,715.08	58.52
HUMAN RESOURCES	21,000.00	123.50	20,876.50	99.41
PLANNING BOARD	290,000.00	125,853.67	164,146.33	56.60
BUILDING MAINTENANCE DIVISION	4,950,617.00	2,078,083.77	2,872,533.23	58.02
TAX COLLECTOR	15,680,000.00	7,732,297.43	7,947,702.57	50.69
FIRE	324,450.00	46,407.73	278,042.27	85.70
POLICE	1,922,905.00	1,084,241.78	838,663.22	43.61
HEALTH	1,847,672.00	687,559.60	1,160,112.40	62.79
HIGHWAY	3,555,356.00	2,023,676.85	1,531,679.15	43.08
TRAFFIC	4,920,593.00	2,145,434.39	2,775,158.61	56.40
WELFARE	133,000.00	24,159.33	108,840.67	81.84
CENETERY, PARKS & RECREATION	655,375.00	132,589.84	522,785.16	79.77
TOTAL AGENCIES	45,612,076.00	20,458,652.02	25,153,423.98	55.15

	MODIFIED BUDGET	REVENUE RECOGNIZED	UNRECOGNIZED BALANCE	PERCENTAGE UNRECOGNIZED
TAXES, INTEREST AND PENALTIES				
BOAT TAXES	\$ 35,000.00	\$ 11,620.47	\$ 23,379.53	66.80
MISCELLANEOUS TAXES	65,200.00	36,176.96	29,023.04	44.51
INTEREST AND PENALTIES	688,000.00	228,780.52	459,219.48	66.75
CABLE FRANCHISE FEES	1,000,000.00	239,362.19	760,637.81	76.06
TOTAL TAXES, INTEREST AND PENALTIES	1,788,200.00	515,940.14	1,272,259.86	71.15
LICENSES AND PERMITS				
AUTO REGISTRATIONS	15,357,000.00	7,577,140.93	7,779,859.07	50.66
LICENSES	391,150.00	64,675.00	326,475.00	83.47
PERMITS	5,889,119.00	2,705,681.94	3,183,437.06	53.90
TOTAL LICENSES AND PERMITS	21,617,269.00	10,347,497.87	11,269,771.13	52.13
INTERGOVERNMENTAL				
FEDERAL REVENUES	268,000.00	205,594.12	62,405.88	23.29
PAYMENTS IN LIEU OF TAXES	503,154.00	326,495.81	176,658.19	35.11
STATE REVENUES	6,061,488.00	2,961,914.50	3,099,573.50	51.14
TOTAL INTERGOVERNMENTAL	6,832,642.00	3,494,004.43	3,338,637.57	48.86
SALES AND SERVICES				
GENERAL REVENUES	145,750.00	89,497.08	56,252.92	38.60
PUBLIC SAFETY	189,400.00	143,698.94	45,701.06	24.13
HIGHWAYS & SEWER RECOVERIES	1,487,800.00	777,374.06	710,425.94	47.75
CIVIC CENTER PARKING	500,000.00	143,763.93	356,236.07	71.25
SANITATION	30,000.00	11,786.88	18,213.12	60.71
HEALTH	6,815.00	3,605.00	3,210.00	47.10
CEMETERY, PARKS & RECREATION	161,950.00	83,090.60	78,859.40	48.69
ZONING BOARD	30,000.00	30,327.45	(327.45)	(1.09)
PARKING VIOLATIONS	1,003,725.00	549,336.88	454,389.12	45.27
COURT FINES	53,500.00	27,168.50	26,331.50	49.22
OTHER FINES	11,700.00	(2,353.46)	14,053.46	120.12
FEES	938,625.00	321,594.56	617,030.44	65.74
WITNESS FEES	105,100.00	42,682.68	62,417.32	59.39
TOTAL SALES AND SERVICES	4,664,366.00	2,221,573.10	2,442,792.90	52.37
OTHER REVENUE SOURCES				
INTEREST INCOME	1,000,000.00	304,692.65	695,307.35	69.53
FUND TRANSFERS	50,000.00		50,000.00	100.00
REIMBURSEMENTS	1,358,519.00	105,546.52	1,252,972.48	92.23
RENTALS	18,700.00	3,245.00	15,455.00	82.65
SCHOOL CHARGEBACKS	7,260,601.00	3,119,678.44	4,140,922.56	57.03
MISCELLANEOUS	1,021,779.00	346,473.88	675,305.12	66.09
TOTAL OTHER REVENUE SOURCES	10,709,599.00	3,879,636.49	6,829,962.51	63.77
TOTAL	\$ 45,612,076.00	\$ 20,458,652.03	\$ 25,153,423.97	55.15



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City of Manchester, New Hampshire  
Budget vs Actual Revenue by Type - General Fund  
Non-Property Tax Revenues  
For the Six Months Ended December 31, 2003 and 2002  
(UNAUDITED)  
BUDGET BASIS  
(QTRREVCOMP)

	ACTUAL FY 2003	MODIFIED BUDGET FY 04	DIFFERENCE ACTUAL 03 VS BUDGET 04	PERCENTAGE DIFFERENCE OF FY03 VS FY04	6 MONTHS ACTUAL FY03	6 MONTHS ACTUAL FY04	DIFFERENCE ACTUAL 03 VS ACTUAL 04	PERCENTAGE DIFFERENCE OF FY03 VS FY04
TAXES, INTEREST AND PENALTIES								
BOAT TAXES	\$ 44,192.04	\$ 35,000.00	(9,192.04)	(20.80)	13,281.00	11,620.47	(1,660.53)	(12.50)
MISCELLANEOUS TAXES		65,200.00	65,200.00	-	13,775.60	36,176.96	22,401.36	162.62
INTEREST AND PENALTIES	611,900.24	688,000.00	76,099.76	12.44	187,662.11	228,780.52	41,118.41	21.91
CABLE FRANCHISE FEES	995,353.68	1,000,000.00	4,646.32	.47	235,223.90	239,362.19	4,138.29	1.76
TOTAL TAXES, INTEREST AND PENALTY	1,651,445.96	1,788,200.00	136,754.04	8.28	449,942.61	515,940.14	65,997.53	14.67
LICENSES AND PERMITS								
AUTO REGISTRATIONS	14,726,728.65	15,357,000.00	630,271.35	4.28	7,200,763.26	7,577,140.93	376,377.67	5.23
LICENSES	395,970.70	391,150.00	(4,820.70)	(1.22)	53,770.25	64,675.00	10,904.75	20.28
PERMITS	5,426,660.31	5,869,119.00	442,458.69	8.15	2,798,705.58	2,705,681.94	(93,023.64)	(3.32)
TOTAL LICENSES AND PERMITS	20,549,359.66	21,617,269.00	1,067,909.34	5.20	10,053,239.09	10,347,497.87	294,258.78	2.93
INTERGOVERNMENTAL								
FEDERAL REVENUES	185,485.89	268,000.00	82,514.11	44.49	74,297.34	205,594.12	131,296.78	176.72
PAYMENTS IN LIEU OF TAXES	486,286.99	503,154.00	16,867.01	3.47	199,973.44	326,495.81	126,522.37	63.27
STATE REVENUES	6,076,518.13	6,061,488.00	(15,030.13)	(.25)	2,955,201.97	2,961,914.50	6,712.53	.23
TOTAL INTERGOVERNMENTAL	6,748,291.01	6,832,642.00	84,350.99	1.25	3,229,472.75	3,494,004.43	264,531.68	8.19
SALES AND SERVICES								
GENERAL REVENUES	186,510.69	145,750.00	(40,760.69)	(21.85)	86,659.79	89,497.08	2,837.29	3.27
PUBLIC SAFETY	171,416.93	189,400.00	17,983.07	10.49	90,168.59	143,698.94	53,530.35	59.37
HIGHWAYS & SEWER RECOVERIES	91,818.74	1,487,800.00	1,395,981.26	1,520.37	1,053,219.21	777,374.06	(275,845.15)	(26.19)
CIVIC CENTER PARKING	436,605.48	500,000.00	73,394.52	17.20	191,130.83	143,763.93	(47,366.90)	(24.78)
SANITATION	32,264.39	30,000.00	(2,264.39)	(7.02)	15,923.79	11,786.88	(4,136.91)	(25.98)
HEALTH	6,299.00	6,815.00	516.00	8.19	2,858.00	3,605.00	747.00	26.14
CEMETERY, PARKS & RECREATION	163,575.50	161,950.00	(1,625.50)	(.99)	76,284.00	83,090.60	6,806.60	8.92
ZONING BOARD	44,033.07	30,000.00	(14,033.07)	(31.87)	24,125.00	30,327.45	6,202.45	25.71
PARKING VIOLATIONS	945,053.17	1,003,726.00	58,672.83	6.21	398,868.17	549,336.88	150,468.71	37.72
COURT FINES	41,792.00	53,500.00	11,708.00	28.01	24,815.00	27,168.50	2,353.50	9.48
OTHER FINES	8,581.76	11,700.00	3,118.24	36.34	3,070.00	(2,353.46)	(5,423.46)	(176.66)
FEES	937,927.89	938,625.00	697.11	.07	341,188.97	321,594.41	(19,594.56)	(5.74)
WITNESS FEES	106,901.29	105,100.00	(1,801.29)	(1.69)	47,609.44	42,682.68	(4,926.76)	(10.35)
TOTAL SALES AND SERVICES	3,162,779.91	4,664,366.00	1,501,586.09	47.48	2,355,920.79	2,221,573.10	(134,347.69)	(5.70)
OTHER REVENUE SOURCES								
INTEREST INCOME	736,110.91	1,000,000.00	263,889.09	35.85	415,930.21	304,692.65	(111,237.56)	(26.74)
FUND TRANSFERS	306,169.69	50,000.00	(256,169.69)	(83.67)	-	-	-	-
REIMBURSEMENTS	1,013,330.31	1,358,519.00	345,188.69	34.06	253,044.94	105,546.52	(147,498.42)	(58.29)
RENTALS	95,036.50	18,700.00	(76,336.50)	(80.32)	86,317.00	3,245.00	(83,072.00)	(96.24)
SCHOOL CHARGEBACKS	6,689,600.81	7,260,601.00	571,000.19	8.54	3,186,824.30	3,119,678.44	(67,145.86)	(2.11)
MISCELLANEOUS	119,434.42	1,021,779.00	902,344.58	755.51	36,767.04	346,473.88	309,706.84	842.35
TOTAL OTHER REVENUE SOURCES	8,959,682.64	10,709,599.00	1,749,916.36	19.53	3,978,883.49	3,879,636.49	(99,247.00)	(2.49)
TOTAL	\$ 41,071,559.18	\$ 45,612,076.00	\$ 4,540,516.82	11.06	\$ 20,067,458.73	\$ 20,458,652.03	\$ 391,193.30	1.95

	HUD Section 108	Cash Special Projects Fund	CDBG Fund	Other Grants Fund	Civic Center Fund	Expendable Trust Fund	Revolving Loan Fund	Combined Special Revenue Funds
ASSETS:								
Cash and Cash Equivalents	\$ 1,714,964.82 \$	1,056,209.27 \$	(224,697.52) \$	203,631.86	-	1,610.34 \$	3,754.19 \$	2,755,472.96
Restricted Cash	-	-	-	2,998,712.44	176,654.96	-	119,974.39	3,295,341.79
Investments	-	-	-	-	-	1,192,747.36	-	1,192,747.36
Receivables	4,061,547.04	-	214,817.82	35,843.80	-	.95	262,870.41	4,575,080.02
TOTAL ASSETS:	\$ 5,776,511.86 \$	1,056,209.27 \$	(9,879.70) \$	3,238,188.10 \$	176,654.96 \$	1,194,358.65 \$	386,598.99 \$	11,818,642.13
LIABILITIES AND FUND EQUITY								
LIABILITIES:								
Accounts Payable	\$ 4,200,000.00 \$	96,553.56 \$	363,132.60 \$	404,217.21	-	-	-	5,063,903.37
Other	-	-	-	100,118.48	-	-	221,000.00	321,118.48
Due to Other Funds	1,576,511.86	-	105,567.88	-	-	-	-	1,682,079.74
Deferred Revenue	-	-	-	2,998,251.84	-	-	-	2,998,251.84
TOTAL LIABILITIES	5,776,511.86	96,553.56	468,700.48	3,502,587.53	-	-	221,000.00	10,065,353.43
Fund Balances:								
Reserved for:	-	232,617.31	496,099.15	417,300.69	-	-	-	1,146,017.15
Encumbrances	-	-	-	-	-	-	-	-
Unreserved:								
Undesignated Fund Balance	-	737,038.40	(974,679.33)	(681,700.12)	176,654.96	1,194,358.65	165,598.99	607,271.55
Total Fund Equity:	-	959,655.71	(478,580.18)	(264,399.43)	176,654.96	1,194,358.65	165,598.99	1,753,288.70
Total Liabilities & Equity	\$ 5,776,511.86 \$	1,056,209.27 \$	(9,879.70) \$	3,238,188.10 \$	176,654.96 \$	1,194,358.65 \$	386,598.99 \$	11,818,642.13

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City of Manchester, New Hampshire  
Combining Statement of Revenues, Expenditures  
and Changes in Fund Balance  
- Special Revenue Funds -  
For the Six Months Ended December 31, 2003  
(UNAUDITED)  
GAAP Basis  
(QTRRSPEC)

	HUD Section 108 Funding	Cash Projects	Community Development Block Grant	Other Grants	Civic Center	Expendable Trust	Revolving Loan Fund	Total Special Revenue Funds
REVENUE:								
Federal and State Grants and Aid	-	-	1,400,782.79	1,286,073.07	-	-	-	2,686,855.86
Nonenterprise Charges for Sales	-	-	-	35,999.20	-	-	-	35,999.20
and Services	-	-	-	1,345.34	997.14	5,954.83	8,548.45	16,845.76
Interest	-	-	-	102,269.03	-	157,819.78	-	260,088.81
Other	-	-	-	-	-	-	-	-
TOTAL REVENUES:	-	-	1,400,782.79	1,425,686.64	997.14	163,774.61	8,548.45	2,999,789.63
EXPENDITURES								
Current	-	386,658.36	973,347.66	962,585.22	-	950.65	-	2,323,541.89
General Government	-	-	3,700.00	658,970.06	-	-	-	662,670.06
Public Safety	-	-	2,238.05	817,202.18	-	-	-	820,487.63
Health and Sanitation	-	1,047.40	-	354,618.13	-	-	-	1,380,734.22
Highways and Streets	-	583,943.80	442,172.29	15,972.92	-	-	-	15,972.92
Welfare and Human Services	-	-	-	267,976.82	-	-	-	698,296.26
Parks and Recreation	-	119,030.10	311,289.34	-	-	-	-	-
Debt Service:	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	-	1,090,679.66	1,732,747.34	3,077,325.33	-	950.65	-	5,901,702.98
Excess/(Deficiency) of Revenues Over Expenditures	-	(1,090,679.66)	(331,964.55)	(1,651,638.69)	997.14	162,823.96	8,548.45	(2,901,913.35)
OTHER FINANCING SOURCES (USES):								
Transfers In	-	1,620,515.00	-	-	-	-	-	1,620,515.00
Transfers Out	-	(8,300.00)	-	-	-	-	-	(8,300.00)
TOTAL OTHER	-	1,612,215.00	-	-	-	-	-	1,612,215.00
Excess(Deficiency) of Rev and Other Sources Over Exp and Other Uses	-	521,535.34	(331,964.55)	(1,651,638.69)	997.14	162,823.96	8,548.45	(1,289,698.35)
Fund Balance, Beginning of Period	-	438,130.37	(146,615.63)	1,387,219.26	175,657.82	1,031,534.69	157,050.54	3,042,987.05
Fund Balance, End of Period	-	\$ 959,655.71	\$ (478,580.18)	\$ (264,399.43)	\$ 176,654.96	\$ 1,194,358.65	\$ 165,598.99	\$ 1,753,288.70

City of Manchester, New Hampshire  
Combining Balance Sheet  
-Enterprise Funds-  
December 31, 2003  
(Unaudited)  
(QTRSENTE)

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	Environmental Protection Division	Water	Aviation	Recreation	Aggregation	Total Enterprise Funds
<b>ASSETS:</b>						
Cash and Cash Equivalents	\$ 17,214,372.44	\$ 1,706,579.56	-	\$ 819,492.25	\$ (146,105.41)	\$ 19,594,338.84
Restricted Cash	752,978.42	6,124,623.70	31,418,313.15	-	-	38,295,915.27
Investments	-	30,858,723.58	41,329,445.77	-	-	72,188,169.35
Receivables	10,368,494.73	2,551,590.91	705,428.28	163,509.45	209,589.83	13,998,613.20
Prepaid Items	20,067.11	807,820.02	2,277,848.27	30,735.81	38,228.73	3,175,399.94
Inventories	26,019.96	735,445.68	102,260.55	-	5,908.00	869,634.19
Property and Equipment, Net	108,688,725.09	74,047,275.17	356,569,216.99	4,424,183.83	3,183.41	543,732,584.49
<b>TOTAL ASSETS:</b>	<b>\$ 137,070,657.75</b>	<b>\$ 116,832,058.62</b>	<b>\$ 432,402,513.01</b>	<b>\$ 5,437,921.34</b>	<b>\$ 111,504.56</b>	<b>\$ 691,854,655.28</b>
<b>LIABILITIES AND NET ASSETS</b>						
<b>LIABILITIES:</b>						
Accounts Payable	\$ 725,204.31	\$ 1,752,011.80	\$ 5,702,165.14	\$ 51,629.08	\$ 22,881.31	\$ 8,253,891.64
Retainage Payable	458,859.19	558,340.77	-	-	-	1,017,199.96
Accrued Liabilities	21,958.61	957,872.83	9,226,001.13	27,574.87	-	10,233,407.44
Other	-	181,046.90	648,736.08	38,137.50	-	867,920.48
Due to state of NH	4,008,861.73	2,129,949.33	-	-	-	6,138,811.06
Due to Other Funds	-	-	-	228,982.18	1,720,166.40	1,949,148.58
Bonds Payable	30,810,614.86	47,788,369.59	271,253,722.29	2,597,572.82	-	352,450,279.56
Accrual for Compensated Absences	234,532.27	951,941.54	119,190.32	149,659.47	2,154.45	1,457,478.05
<b>TOTAL LIABILITIES</b>	<b>\$ 36,260,030.97</b>	<b>\$ 54,319,532.76</b>	<b>\$ 286,949,814.96</b>	<b>\$ 3,093,555.92</b>	<b>\$ 1,745,202.16</b>	<b>\$ 382,368,136.77</b>
<b>NET ASSETS:</b>						
Invested in Capital Assets, net of related debt	77,878,110.23	51,778,925.58	96,763,518.73	1,826,611.01	3,183.41	228,250,348.96
Retained Earnings:	278,986.45	-	-	-	-	278,986.45
Reserved for Equipment Replacement	-	-	13,845,393.66	-	-	13,845,393.66
Reserved for Coverage Account	-	-	4,135,382.44	-	-	4,135,382.44
Reserved for PFCs	-	-	5,961,000.00	-	-	5,961,000.00
Reserved for Revenue Bond O&M	-	-	3,471,794.08	-	-	3,471,794.08
Reserved for Revenue Fund	-	-	21,275,609.14	517,754.41	(1,636,881.01)	53,543,612.92
Unreserved	22,653,530.10	10,733,600.28	-	-	-	-
<b>Total Net Assets</b>	<b>\$ 100,810,626.78</b>	<b>\$ 62,512,525.86</b>	<b>\$ 145,452,698.05</b>	<b>\$ 2,344,365.42</b>	<b>\$ (1,633,697.60)</b>	<b>\$ 309,486,518.51</b>
<b>Total Liabilities &amp; Net Assets</b>	<b>\$ 137,070,657.75</b>	<b>\$ 116,832,058.62</b>	<b>\$ 432,402,513.01</b>	<b>\$ 5,437,921.34</b>	<b>\$ 111,504.56</b>	<b>\$ 691,854,655.28</b>

City of Manchester, New Hampshire  
Combining Statement of Revenues, Expenses  
and Changes in Net Assets  
- Enterprise Funds  
For the Six Months Ended December 31, 2003  
(Unaudited)  
GAAP Basis  
(OTREPRENTE)

	Environmental Protection Division	Water Works	Aviation	Recreation	Aggregation	Combined Enterprises
Operating Revenues:						
Charges for Goods and Services	5,934,412.05	5,735,681.53	14,217,215.41	893,677.42	55,661.44	26,836,647.85
Contributions-Operations	243,407.34	-	-	-	-	243,407.34
Other	-	795,163.06	795,655.74	57,032.95	-	1,650,851.75
Total Operating Revenues:	6,177,819.39	6,533,844.59	15,012,871.15	950,710.37	55,661.44	28,730,906.94
Operating Expenses:						
Personnel Services	1,369,685.13	2,718,664.79	2,386,118.60	808,374.21	63,501.67	7,346,344.40
Plant Maintenance	5,082,107.30	233,471.28	1,611,194.52	190,751.30	-	7,117,524.40
Light / Heat and Power	839,205.80	446,437.36	730,205.25	114,459.66	-	2,130,308.07
General and Administrative	303,116.85	1,139,314.72	5,729,505.75	123,528.24	33,843.95	7,329,509.51
Depreciation and Amortization	2,296,000.00	1,078,986.00	4,517,845.09	144,395.42	-	8,037,226.51
Total Operating Expenses:	9,890,315.08	5,616,874.15	14,974,869.21	1,381,508.83	97,345.62	31,960,912.89
Operating Income (Loss) Over Expenditures	(3,712,495.69)	916,970.44	38,001.94	(430,798.46)	(41,684.18)	(3,230,005.95)
Non-Operating Revenues (Expenses), Net	-	-	1,927,613.04	-	-	1,927,613.04
Soundproofing Program Grant	-	-	(330,826.96)	-	-	(330,826.96)
Interest Income	102,681.22	233,378.20	973,845.32	(2,900.36)	(10,381.24)	1,296,623.14
Passenger Facility Charges	(31,509.52)	(823,855.36)	(6,108,203.70)	(22,265.04)	(531.25)	(6,986,364.87)
Customer Facility Charges	-	-	2,478,829.98	-	-	2,478,829.98
Rent and Other	206,273.40	-	1,224,099.50	-	-	1,224,099.50
Bond issuance costs	-	-	(115,765.98)	13,186.00	-	218,459.40
Total Non-Operating Revenues (Expenses)	277,445.10	(590,477.16)	49,791.20	(12,979.40)	(10,912.49)	(287,132.75)
Net Income Before Capital Contributions	(3,435,050.59)	326,493.28	87,793.14	(443,777.86)	(52,596.67)	(3,517,138.70)
Capital Contributions	744,801.00	434,859.73	334,195.97	189,018.91	-	1,702,875.61
Changes in Net Assets Fund Net Assets, Beginning of Period	(2,690,249.59)	761,353.01	421,989.11	(254,758.95)	(52,596.67)	(1,814,263.09)
Fund Net Assets, End of Period	103,500,876.37	61,751,172.85	145,030,708.94	2,599,124.37	(1,581,100.93)	311,300,781.60
	\$ 100,810,626.78 \$	\$ 62,512,525.86 \$	\$ 145,452,698.05 \$	\$ 2,344,365.42 \$	\$ (1,633,697.60) \$	\$ 309,486,518.51

City of Manchester, New Hampshire  
Combining Balance Sheet  
- Permanent Trust Funds -  
December 31, 2003  
(Unaudited)  
(QTRSPERM)

	Nonexpendable Cemetery Trust	Nonexpendable Library Trust	Total Nonexpendable Funds
<b>ASSETS:</b>			
Cash and Cash Equivalents	\$ 150,354.07	\$ 35,573.57	\$ 185,927.64
Restricted cash and cash equivalent		111,628.08	111,628.08
Investments	13,273,794.19	2,660,191.02	15,933,985.21
Receivables	81.71		81.71
<b>TOTAL ASSETS:</b>	<b>\$ 13,424,229.97</b>	<b>\$ 2,807,392.67</b>	<b>\$ 16,231,622.64</b>
<b>LIABILITIES AND FUND EQUITY</b>			
<b>LIABILITIES:</b>			
<b>FUND EQUITY:</b>			
Fund balances			
Reserved for			
Cemetery and Other Trust Funds	13,424,229.97	-	13,424,229.97
Library Trust Funds	-	2,807,392.67	2,807,392.67
Unreserved:			
Total Fund Equity:	13,424,229.97	2,807,392.67	16,231,622.64
<b>Total Liabilities &amp; Fund Equity</b>	<b>\$ 13,424,229.97</b>	<b>\$ 2,807,392.67</b>	<b>\$ 16,231,622.64</b>

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	Cemetery Trusts	Library Trust	Combined Nonexpendable Trusts
REVENUE:			
Interest	163,888.30	30,102.97	193,991.27
Contributions	40,650.00	4,592.14	45,242.14
Net gain (loss) on securities	1,298,001.96	175,408.33	1,473,410.29
TOTAL REVENUES:	1,502,540.26	210,103.44	1,712,643.70
EXPENSES			
General Administrative	-	50,615.06	50,615.06
Investment management fee	3,963.25	7,657.57	11,620.82
TOTAL EXPENSES	3,963.25	58,272.63	62,235.88
Excess/(deficiency) of Revenues Over Expenditures	1,498,577.01	151,830.81	1,650,407.82
OTHER FINANCING SOURCES(USES):			
Excess(deficiency) of revenues over expenses	1,498,577.01	151,830.81	1,650,407.82
Fund Balance, Beginning of Period	11,925,652.96	2,655,561.86	14,581,214.82
Fund Balance, End of Period	\$ 13,424,229.97	\$ 2,807,392.67	\$ 16,231,622.64



City of Manchester, New Hampshire  
Combining Balance Sheet  
-Fiduciary Trust & Agency Funds-  
December 31, 2003  
(Unaudited)  
(QTRBSFIDU)

	CRS Pension Trust	Old System Trust	Nonexpendable Agency Fund	Total Trusts and Agency Funds
ASSETS:				
Cash and Cash Equivalents				
Investments	74,904,082.00	(729,399.93)	-	\$ (729,399.93)
Receivables	343,262.00	20,726,082.39	-	95,630,164.39
Prepaid expenses	8,927.00	-	-	343,262.00
Equipment	240,975.00	-	-	8,927.00
				240,975.00
TOTAL ASSETS:	\$ 75,497,246.00	\$ 19,996,682.46	-	\$ 95,493,928.46
LIABILITIES AND FUND EQUITY				
LIABILITIES:				
Accounts payable	137,940.00	-	-	137,940.00
Accrued liabilities	562,762.00	-	-	562,762.00
	700,702.00	-	-	-
TOTAL LIABILITIES				
FUND EQUITY:				
Fund balances				
Reserved for Cemetery and Other Trust Funds	74,796,544.00	19,996,682.46	-	94,793,226.46
Unreserved:				
Total Fund Equity:	74,796,544.00	19,996,682.46	-	94,793,226.46
Total Liabilities & Fund Equity	\$ 75,497,246.00	\$ 19,996,682.46	-	\$ 95,493,928.46

	CRS PENSION TRUST	EXPENDABLE OLD SYSTEM TRUST	AGENCY FUND	COMBINED FIDUCIARY TRUSTS
Additions:				
Interest	-	464,161.32	-	464,161.32
Net realized and unrealized appreciation in fair value of inves	-	1,712,564.31	-	1,712,564.31
Net investment income	-	2,176,725.63	-	2,176,725.63
Contributions:				
Total additions	-	2,176,725.63	-	2,176,725.63
Deductions				
Benefits paid directly to participa	-	993,550.53	-	993,550.53
Administrative expenses	-	30,213.92	-	30,213.92
Total deductions	-	1,023,764.45	-	1,023,764.45
Net Increase (Decrease)	-	1,152,961.18	-	1,152,961.18
Retained Earnings, Beginning of Period	74,796,544.00	18,843,721.28	-	93,640,265.28
Retained Earnings, End of Period	\$ 74,796,544.00 \$	19,996,682.46	- \$	\$ 94,793,226.46

CITY OF MANCHESTER  
THREE YEAR HISTORY

EXPENDITURES AND REVENUE BY DEPARTMENT  
FOR THE QUARTERS ENDED DECEMBER 31, 2003, 2002 AND 2001  
(Pension payroll in general fund from previous years has been removed for comparison)

	2002	2003	2004	2004	2004
	TOTAL	TOTAL	TOTAL	MODIFIED	PERCENTAGE
	OBLIGATIONS	OBLIGATIONS	OBLIGATIONS	BUDGET	UNOBLIGATED
<b>ALDERMEN</b>					
SALARIES & WAGES	\$ 34,375	35,000	35,000	\$ 70,000	50.0%
EMPLOYEE BENEFITS	23,637	34,096	39,678	71,911	52.6%
PURCHASED PROFESSIONAL SERVICES					
PURCHASED PROPERTY SERVICES				477	100.0%
OTHER PURCHASED SERVICES					
SUPPLIES & MATERIALS					
CAPITAL OUTLAY					
MISCELLANEOUS					
<b>TOTAL EXPENSES</b>	58,012	69,096	74,678	142,388	47.6%
<b>TOTAL REVENUES</b>				150,000	100.0%
<b>ASSESSORS</b>					
SALARIES & WAGES	197,963	194,769	224,375	468,113	52.1%
EMPLOYEE BENEFITS	37,413	31,675	68,028	131,717	48.4%
PURCHASED PROFESSIONAL SERVICES					
PURCHASED PROPERTY SERVICES	600	650	950	4,200	77.4%
OTHER PURCHASED SERVICES	4,719	3,851	5,358	13,630	60.7%
SUPPLIES & MATERIALS	2,484	2,225	2,999	8,580	65.0%
CAPITAL OUTLAY					
MISCELLANEOUS	(116)	204	1,093	5,746	81.0%
<b>TOTAL EXPENSES</b>	242,963	233,374	302,803	631,966	52.1%
<b>TOTAL REVENUES</b>	228,626	228,084	372,367	579,154	35.7%
<b>BUILDING &amp; HOUSING CODE</b>					
SALARIES & WAGES	413,815	423,102	463,516	966,880	52.1%
EMPLOYEE BENEFITS	107,288	107,895	200,660	294,636	31.9%
PURCHASED PROFESSIONAL SERVICES				549	100.0%
PURCHASED PROPERTY SERVICES	2,554	1,796	1,321	4,364	69.7%
OTHER PURCHASED SERVICES	9,895	13,053	17,730	43,834	59.6%
SUPPLIES & MATERIALS	2,613	2,925	1,953	8,527	77.1%
CAPITAL OUTLAY					
MISCELLANEOUS	694	96	616	3,500	82.4%
<b>TOTAL EXPENSES</b>	536,859	548,867	685,796	1,322,280	48.1%
<b>TOTAL REVENUES</b>	708,578	1,156,114	978,749	2,110,600	53.6%

CITY OF MANCHESTER  
THREE YEAR HISTORY  
EXPENDITURES AND REVENUE BY DEPARTMENT  
FOR THE QUARTERS ENDED DECEMBER 31, 2003, 2002 AND 2001  
(Pension payroll in general fund from previous years has been removed for comparison)

	2002 TOTAL OBLIGATIONS	2003 TOTAL OBLIGATIONS	2004 TOTAL OBLIGATIONS	2004 MODIFIED BUDGET	2004 PERCENTAGE UNOBLIGATED
<b>CITY CLERK</b>					
SALARIES & WAGES	\$ 388,629	\$ 414,937	\$ 402,792	\$ 811,417	50.4%
EMPLOYEE BENEFITS	79,346	84,933	136,705	224,717	39.6%
PURCHASED PROFESSIONAL SERVICES					
PURCHASED PROPERTY SERVICES	12,425	15,498	9,574	21,732	55.9%
OTHER PURCHASED SERVICES	89,126	61,252	60,350	169,150	64.3%
SUPPLIES & MATERIALS	7,837	4,604	5,889	19,750	70.2%
CAPITAL OUTLAY	2,739	727	1,900	5,000	62.0%
MISCELLANEOUS	28,620	22,528	20,931	64,400	67.5%
<b>TOTAL EXPENSES</b>	<b>608,722</b>	<b>604,479</b>	<b>637,141</b>	<b>1,316,166</b>	<b>51.6%</b>
<b>TOTAL REVENUES</b>	<b>545,448</b>	<b>429,442</b>	<b>422,123</b>	<b>1,660,875</b>	<b>74.6%</b>
<b>ECONOMIC DEVELOPMENT</b>					
SALARIES & WAGES	96,348	97,779	46,104	102,080	54.8%
EMPLOYEE BENEFITS	17,250	20,301	24,300	33,070	26.5%
PURCHASED PROFESSIONAL SERVICES					
PURCHASED PROPERTY SERVICES	90	271	323	1,000	67.7%
OTHER PURCHASED SERVICES	5,668	6,814	5,081	30,950	83.6%
SUPPLIES & MATERIALS	863	789	386	2,400	83.9%
CAPITAL OUTLAY					
MISCELLANEOUS	1,188	1,069	1,085	2,500	56.6%
<b>TOTAL EXPENSES</b>	<b>120,407</b>	<b>127,023</b>	<b>77,279</b>	<b>172,000</b>	<b>55.1%</b>
<b>TOTAL REVENUES</b>	<b>35,887</b>	<b>28,091</b>	<b>187,543</b>	<b>905,901</b>	<b>79.3%</b>
<b>SOLICITOR</b>					
SALARIES & WAGES	316,422	326,707	344,522	689,574	50.8%
EMPLOYEE BENEFITS	161,954	162,565	353,969	190,797	-85.5%
PURCHASED PROFESSIONAL SERVICES	1,175			9,000	100.0%
PURCHASED PROPERTY SERVICES				150	100.0%
OTHER PURCHASED SERVICES	41,801	(3,482)	(84,837)	13,325	737.1%
SUPPLIES & MATERIALS	14,146	8,991	5,168	17,000	69.6%
CAPITAL OUTLAY					
MISCELLANEOUS	12,121	4,275	10,971	36,964	70.3%
<b>TOTAL EXPENSES</b>	<b>547,619</b>	<b>499,056</b>	<b>629,733</b>	<b>966,810</b>	<b>34.9%</b>
<b>TOTAL REVENUES</b>	<b>341,500</b>	<b>1,208</b>		<b>319,956</b>	<b>100.0%</b>

CITY OF MANCHESTER  
THREE YEAR HISTORY

EXPENDITURES AND REVENUE BY DEPARTMENT  
FOR THE QUARTERS ENDED DECEMBER 31, 2003, 2002 AND 2001  
(Pension payroll in general fund from previous years has been removed for comparison)

	2002	2003	2004	2004	2004
	TOTAL	TOTAL	TOTAL	MODIFIED	PERCENTAGE
	OBLIGATIONS	OBLIGATIONS	OBLIGATIONS	BUDGET	UNOBLIGATED
<b>FINANCE</b>					
SALARIES & WAGES	\$ 364,279	\$ 351,068	\$ 351,099	\$ 739,851	52.5%
EMPLOYEE BENEFITS	67,474	60,755	122,348	176,005	30.5%
PURCHASED PROFESSIONAL SERVICES	68,941	114,189	157,133	181,606	13.5%
PURCHASED PROPERTY SERVICES	1,297	907	3,465	3,000	-15.5%
OTHER PURCHASED SERVICES	8,848	8,357	18,442	27,604	33.2%
SUPPLIES & MATERIALS	4,919	3,522	3,702	9,600	61.4%
CAPITAL OUTLAY	1,890			5,000	100.0%
MISCELLANEOUS	61,637	74,496	100,267	114,500	12.4%
<b>TOTAL EXPENSES</b>	<b>579,285</b>	<b>613,294</b>	<b>756,456</b>	<b>1,257,166</b>	<b>38.8%</b>
<b>TOTAL REVENUES</b>	<b>2,885,243</b>	<b>2,579,864</b>	<b>2,372,525</b>	<b>5,552,640</b>	<b>57.3%</b>
<b>INFORMATION SYSTEMS</b>					
SALARIES & WAGES	442,745	467,123	512,218	1,064,421	51.9%
EMPLOYEE BENEFITS	110,773	107,001	217,177	299,806	27.6%
PURCHASED PROFESSIONAL SERVICES	5,259	11,600	11,600	11,600	0.0%
PURCHASED PROPERTY SERVICES	148,608	367,976	321,874	506,839	36.5%
OTHER PURCHASED SERVICES	65,416	114,906	74,758	99,752	25.1%
SUPPLIES & MATERIALS	15,012	18,839	7,076	40,800	82.7%
CAPITAL OUTLAY	42,818	(26,349)	54,711	650	30.8%
MISCELLANEOUS	558	311	450		
<b>TOTAL EXPENSES</b>	<b>831,183</b>	<b>1,062,407</b>	<b>1,199,864</b>	<b>2,023,868</b>	<b>40.7%</b>
<b>TOTAL REVENUES</b>	<b>7,158</b>		<b>13,267</b>	<b>31,982</b>	<b>58.5%</b>
<b>MAYOR'S</b>					
SALARIES & WAGES	99,482	98,523	100,476	201,975	50.3%
EMPLOYEE BENEFITS	21,908	24,517	42,443	60,121	29.4%
PURCHASED PROFESSIONAL SERVICES				400	100.0%
PURCHASED PROPERTY SERVICES	419	2,585	2,150	6,653	67.7%
OTHER PURCHASED SERVICES	2,798	333	378	2,014	81.2%
SUPPLIES & MATERIALS	727				
CAPITAL OUTLAY		(1,554)		2,897	100.0%
MISCELLANEOUS	(1,698)				
<b>TOTAL EXPENSES</b>	<b>123,636</b>	<b>124,404</b>	<b>145,447</b>	<b>274,060</b>	<b>46.9%</b>
<b>TOTAL REVENUES</b>					

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FOR THE QUARTERS ENDED DECEMBER 31, 2003, 2002 AND 2001  
(Pension payroll in general fund from previous years has been removed for comparison)

	2002	2003	2004	2004	2004
	TOTAL	TOTAL	TOTAL	MODIFIED	PERCENTAGE
	OBLIGATIONS	OBLIGATIONS	OBLIGATIONS	BUDGET	UNOBLIGATED
<b>YOUTH SERVICES</b>					
SALARIES & WAGES	\$ 178,093	\$ 199,093	\$ 184,156	\$ 405,460	54.6%
EMPLOYEE BENEFITS	37,398	38,429	69,376	94,592	26.7%
PURCHASED PROFESSIONAL SERVICES	530	300	613	3,933	84.4%
PURCHASED PROPERTY SERVICES	12,671	16,104	12,006	12,749	5.8%
OTHER PURCHASED SERVICES	5,926	4,705	2,112	12,201	82.7%
SUPPLIES & MATERIALS	1,632	2,434	1,621	3,565	54.5%
CAPITAL OUTLAY				700	100.0%
MISCELLANEOUS	148	237	(550)	5,564	109.9%
<b>TOTAL EXPENSES</b>	<b>236,398</b>	<b>261,302</b>	<b>269,334</b>	<b>538,764</b>	<b>50.0%</b>
<b>TOTAL REVENUES</b>					
<b>HUMAN RESOURCES</b>					
SALARIES & WAGES	328,415	279,298	315,319	619,876	49.1%
EMPLOYEE BENEFITS	1,113,778	1,509,215	153,576	328,374	53.2%
PURCHASED PROFESSIONAL SERVICES	11,907	6,100	11,921	15,000	20.5%
PURCHASED PROPERTY SERVICES				150	100.0%
OTHER PURCHASED SERVICES	9,445	14,315	6,549	36,707	82.2%
SUPPLIES & MATERIALS	6,688	1,181	3,931	13,631	71.2%
CAPITAL OUTLAY	6,014	2,108	10,250	9,900	-3.5%
MISCELLANEOUS	2,002	5,265	(3,248)	24,531	113.2%
<b>TOTAL EXPENSES</b>	<b>1,478,249</b>	<b>1,817,482</b>	<b>498,298</b>	<b>1,048,169</b>	<b>52.5%</b>
<b>TOTAL REVENUES</b>	<b>604</b>	<b>23,879</b>	<b>124</b>	<b>21,000</b>	<b>99.4%</b>
<b>PLANNING</b>					
SALARIES & WAGES	337,973	349,966	330,649	684,083	51.7%
EMPLOYEE BENEFITS	67,806	69,972	133,396	173,034	22.9%
PURCHASED PROFESSIONAL SERVICES			3,563	(149)	2491.3%
PURCHASED PROPERTY SERVICES	1,401	1,259	582	1,246	53.3%
OTHER PURCHASED SERVICES	9,365	10,483	5,613	12,856	56.3%
SUPPLIES & MATERIALS	2,149	1,669	1,706	6,173	72.4%
CAPITAL OUTLAY					
MISCELLANEOUS	767	902	2,385	875	-172.6%
<b>TOTAL EXPENSES</b>	<b>419,461</b>	<b>434,251</b>	<b>477,894</b>	<b>876,118</b>	<b>45.6%</b>
<b>TOTAL REVENUES</b>	<b>176,349</b>	<b>170,921</b>	<b>125,854</b>	<b>290,000</b>	<b>56.6%</b>

CITY OF MANCHESTER  
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EXPENDITURES AND REVENUE BY DEPARTMENT  
FOR THE QUARTERS ENDED DECEMBER 31, 2003, 2002 AND 2001  
(Pension payroll in general fund from previous years has been removed for comparison)

	2002 TOTAL OBLIGATIONS	2003 TOTAL OBLIGATIONS	2004 TOTAL OBLIGATIONS	2004 MODIFIED BUDGET	2004 PERCENTAGE UNOBLIGATED
<b>BUILDING MAINTENANCE DIVISION</b>					
SALARIES & WAGES	\$ 302,704	\$ 306,121	\$ 330,297	\$ 732,779	54.9%
EMPLOYEE BENEFITS	76,124	77,589	143,788	231,442	37.9%
PURCHASED PROFESSIONAL SERVICES	939	3,318	416	5,075	91.8%
PURCHASED PROPERTY SERVICES	178,564	217,098	200,882	337,060	40.4%
OTHER PURCHASED SERVICES	3,401,630	3,497,113	3,664,332	3,678,197	0.4%
SUPPLIES & MATERIALS	191,405	196,030	222,082	392,269	43.4%
CAPITAL OUTLAY	7,122	6,833	6,337	14,350	51.7%
MISCELLANEOUS	160,601	163,270	143,289	223,909	36.0%
<b>TOTAL EXPENSES</b>	<b>4,319,109</b>	<b>4,467,372</b>	<b>4,712,023</b>	<b>5,615,081</b>	<b>16.1%</b>
<b>TOTAL REVENUES</b>	<b>1,265,548</b>	<b>2,468,129</b>	<b>2,078,084</b>	<b>4,950,617</b>	<b>58.0%</b>
<b>TAX COLLECTOR</b>					
SALARIES & WAGES	231,319	230,343	238,112	493,602	51.8%
EMPLOYEE BENEFITS	46,994	54,411	99,924	143,211	30.2%
PURCHASED PROFESSIONAL SERVICES	1,704	1,289	1,027	20,000	94.9%
PURCHASED PROPERTY SERVICES	887	852	1,704	4,800	64.5%
OTHER PURCHASED SERVICES	9,698	9,392	9,058	32,232	71.9%
SUPPLIES & MATERIALS	1,263	961	771	10,750	92.8%
CAPITAL OUTLAY					
MISCELLANEOUS	29	14	12	200	94.0%
<b>TOTAL EXPENSES</b>	<b>291,894</b>	<b>297,262</b>	<b>350,808</b>	<b>704,795</b>	<b>50.3%</b>
<b>TOTAL REVENUES</b>	<b>7,267,244</b>	<b>7,147,716</b>	<b>7,728,334</b>	<b>15,680,000</b>	<b>50.7%</b>
<b>FIRE</b>					
SALARIES & WAGES	6,363,914	6,421,175	7,061,083	13,774,393	48.7%
EMPLOYEE BENEFITS	1,464,457	1,588,156	2,124,180	4,873,090	56.4%
PURCHASED PROFESSIONAL SERVICES	8,876	5,379	4,200	15,760	73.4%
PURCHASED PROPERTY SERVICES	147,782	172,217	170,071	328,891	48.3%
OTHER PURCHASED SERVICES	67,268	49,762	36,047	120,859	70.2%
SUPPLIES & MATERIALS	117,717	127,114	152,258	395,131	61.5%
CAPITAL OUTLAY	21,976	24,511	62,717	50,822	-23.4%
MISCELLANEOUS	6,098	4,168	8,826	22,388	60.6%
<b>TOTAL EXPENSES</b>	<b>8,198,078</b>	<b>8,392,482</b>	<b>9,619,382</b>	<b>19,581,334</b>	<b>50.9%</b>
<b>TOTAL REVENUES</b>	<b>7,305</b>	<b>34,020</b>	<b>48,408</b>	<b>324,460</b>	<b>85.7%</b>

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	2002	2003	2004	2004	2004
	TOTAL	TOTAL	TOTAL	MODIFIED	PERCENTAGE
	OBLIGATIONS	OBLIGATIONS	OBLIGATIONS	BUDGET	UNOBLIGATED
<b>POLICE</b>					
SALARIES & WAGES	\$ 6,494,575	\$ 6,568,643	\$ 6,934,087	\$ 14,524,314	52.3%
EMPLOYEE BENEFITS	1,477,523	1,626,240	1,792,746	3,738,451	52.0%
PURCHASED PROFESSIONAL SERVICES	6,816	2,802	4,342	8,000	45.7%
PURCHASED PROPERTY SERVICES	146,989	207,199	218,586	246,900	11.5%
OTHER PURCHASED SERVICES	126,049	190,140	183,340	163,308	-12.3%
SUPPLIES & MATERIALS	184,866	339,811	354,930	467,800	24.1%
CAPITAL OUTLAY	17,451	4,212	2,966	8,000	62.9%
MISCELLANEOUS	6,527	69,573	55,070	135,970	59.5%
<b>TOTAL EXPENSES</b>	<b>8,480,796</b>	<b>9,008,620</b>	<b>9,546,067</b>	<b>19,292,743</b>	<b>50.5%</b>
<b>TOTAL REVENUES</b>	<b>552,343</b>	<b>661,028</b>	<b>1,084,242</b>	<b>1,922,905</b>	<b>43.6%</b>
<b>HEALTH</b>					
SALARIES & WAGES	966,836	873,181	876,916	2,256,526	61.1%
EMPLOYEE BENEFITS	211,160	187,393	425,348	668,469	36.4%
PURCHASED PROFESSIONAL SERVICES	6,036	2,625	1,255	10,000	87.5%
PURCHASED PROPERTY SERVICES	46,880	2,644	7,700	7,650	-0.7%
OTHER PURCHASED SERVICES	14,254	60,923	5,941	31,931	81.4%
SUPPLIES & MATERIALS	9,220	31,021	33,047	70,300	53.0%
CAPITAL OUTLAY		10,857	36,779	3,500	-950.8%
MISCELLANEOUS	9,589	(2,907)	12,126	23,030	47.3%
<b>TOTAL EXPENSES</b>	<b>1,263,975</b>	<b>1,165,737</b>	<b>1,359,112</b>	<b>3,071,406</b>	<b>54.4%</b>
<b>TOTAL REVENUES</b>	<b>512,912</b>	<b>565,599</b>	<b>684,791</b>	<b>1,847,672</b>	<b>62.9%</b>
<b>HIGHWAY</b>					
SALARIES & WAGES	3,519,752	3,591,359	3,868,465	8,012,110	51.7%
EMPLOYEE BENEFITS	985,309	1,023,181	1,649,655	2,586,073	35.7%
PURCHASED PROFESSIONAL SERVICES	3,319	5,053	2,010	7,500	73.2%
PURCHASED PROPERTY SERVICES	2,627,299	2,264,330	2,540,529	5,108,912	50.3%
OTHER PURCHASED SERVICES	82,546	103,257	142,346	157,072	9.4%
SUPPLIES & MATERIALS	503,250	436,010	385,130	1,340,000	71.3%
CAPITAL OUTLAY	16,438	4,153	10,496	53,000	80.2%
MISCELLANEOUS	645,259	470,211	532,526	1,008,300	47.2%
<b>TOTAL EXPENSES</b>	<b>8,383,172</b>	<b>7,887,554</b>	<b>9,131,157</b>	<b>18,252,957</b>	<b>50.0%</b>
<b>TOTAL REVENUES</b>	<b>1,912,833</b>	<b>1,975,581</b>	<b>2,023,479</b>	<b>3,555,356</b>	<b>43.1%</b>



CITY OF MANCHESTER  
THREE YEAR HISTORY  
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FOR THE QUARTERS ENDED DECEMBER 31, 2003, 2002 AND 2001  
(Pension payroll in general fund from previous years has been removed for comparison)

	2002	2003	2004	2004	2004
	TOTAL	TOTAL	TOTAL	MODIFIED	PERCENTAGE
	OBLIGATIONS	OBLIGATIONS	OBLIGATIONS	BUDGET	UNOBLIGATED
<b>TRAFFIC</b>					
SALARIES & WAGES	\$ 360,490	\$ 318,477	\$ 351,153	\$ 706,899	50.3%
EMPLOYEE BENEFITS	83,998	86,538	149,028	275,498	45.9%
PURCHASED PROFESSIONAL SERVICES	14,325	13,825	15,882	34,380	53.8%
PURCHASED PROPERTY SERVICES	418,879	463,265	414,717	1,207,887	65.7%
OTHER PURCHASED SERVICES	303,041	277,225	330,443	695,304	52.5%
SUPPLIES & MATERIALS	363,308	115,538	143,420	346,452	58.6%
CAPITAL OUTLAY					
MISCELLANEOUS	3,864	2,281	2,146	825	-160.1%
<b>TOTAL EXPENSES</b>	<b>1,537,895</b>	<b>1,277,149</b>	<b>1,406,789</b>	<b>3,267,245</b>	<b>56.9%</b>
<b>TOTAL REVENUES</b>	<b>1,963,117</b>	<b>2,112,981</b>	<b>2,144,818</b>	<b>4,920,593</b>	<b>56.4%</b>
<b>WELFARE</b>					
SALARIES & WAGES	206,959	209,662	223,021	460,051	51.5%
EMPLOYEE BENEFITS	39,884	42,587	88,638	113,542	21.9%
PURCHASED PROFESSIONAL SERVICES	3,157	1,199	94,960	169,000	43.8%
PURCHASED PROPERTY SERVICES	31,771	29,434	23,228	29,046	20.0%
OTHER PURCHASED SERVICES	24,961	77,777	26,167	12,112	-116.0%
SUPPLIES & MATERIALS	2,727	3,200	2,313	5,000	53.7%
CAPITAL OUTLAY				500	100.0%
MISCELLANEOUS	1,028,726	336,112	191,522	518,043	63.0%
<b>TOTAL EXPENSES</b>	<b>1,338,085</b>	<b>639,971</b>	<b>649,849</b>	<b>1,307,234</b>	<b>50.3%</b>
<b>TOTAL REVENUES</b>	<b>26,177</b>	<b>53,413</b>	<b>24,151</b>	<b>133,000</b>	<b>81.8%</b>
<b>PARKS, RECREATION &amp; CEMETERY</b>					
SALARIES & WAGES	896,809	978,225	1,004,581	1,949,304	48.5%
EMPLOYEE BENEFITS	202,632	195,218	296,248	491,458	39.7%
PURCHASED PROFESSIONAL SERVICES	13,724	432	384	500	23.2%
PURCHASED PROPERTY SERVICES	34,283	31,243	41,655	105,100	60.4%
OTHER PURCHASED SERVICES	18,414	24,915	21,582	45,640	52.7%
SUPPLIES & MATERIALS	111,051	101,327	100,159	316,237	68.3%
CAPITAL OUTLAY	21,879	9,902	23,057	45,000	48.8%
MISCELLANEOUS	181,266	151,556	186,299	354,785	47.5%
<b>TOTAL EXPENSES</b>	<b>1,480,048</b>	<b>1,492,818</b>	<b>1,673,965</b>	<b>3,308,024</b>	<b>49.4%</b>
<b>TOTAL REVENUES</b>	<b>132,585</b>	<b>124,321</b>	<b>132,590</b>	<b>685,375</b>	<b>79.8%</b>

CITY OF MANCHESTER  
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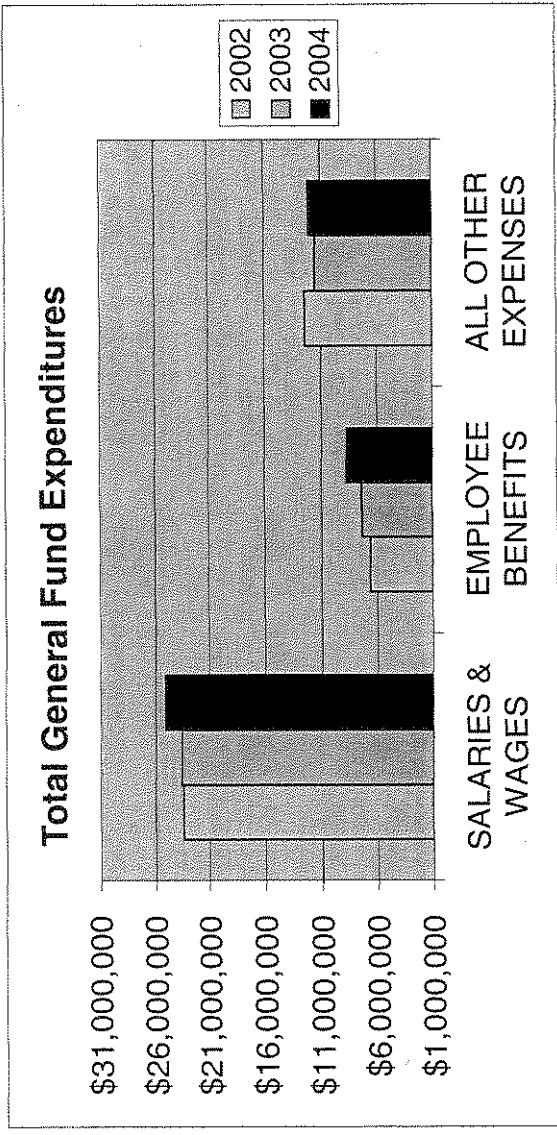
EXPENDITURES AND REVENUE BY DEPARTMENT  
FOR THE QUARTERS ENDED DECEMBER 31, 2003, 2002 AND 2001

(Pension payroll in general fund from previous years has been removed for comparison)

	2002 TOTAL OBLIGATIONS	2003 TOTAL OBLIGATIONS	2004 TOTAL OBLIGATIONS	2004 MODIFIED BUDGET	2004 PERCENTAGE UNOBLIGATED
<b>LIBRARY</b>					
SALARIES & WAGES	\$ 721,717	\$ 724,664	\$ 730,540	\$ 1,517,794	51.9%
EMPLOYEE BENEFITS	161,830	170,139	308,192	453,961	32.1%
PURCHASED PROFESSIONAL SERVICES					
PURCHASED PROPERTY SERVICES	60,709	55,426	62,211	69,200	10.1%
OTHER PURCHASED SERVICES	11,494	9,233	8,318	47,276	82.4%
SUPPLIES & MATERIALS	149,922	124,276	138,623	309,999	55.2%
CAPITAL OUTLAY					
MISCELLANEOUS	360	152	347	400	13.3%
<b>TOTAL EXPENSES</b>	<b>1,106,032</b>	<b>1,083,890</b>	<b>1,248,431</b>	<b>2,398,640</b>	<b>48.0%</b>
<b>TOTAL REVENUES</b>					
<b>ELDERLY SERVICES</b>					
SALARIES & WAGES	85,920	78,093	81,246	165,630	50.9%
EMPLOYEE BENEFITS	22,493	26,666	41,245	66,604	39.9%
PURCHASED PROFESSIONAL SERVICES					
PURCHASED PROPERTY SERVICES	48,506	48,218	94,633	47,086	-101.0%
OTHER PURCHASED SERVICES	3,677	3,982	2,759	4,963	44.4%
SUPPLIES & MATERIALS	7,599	8,503	5,751	9,060	36.5%
CAPITAL OUTLAY					
MISCELLANEOUS				130	100.0%
<b>TOTAL EXPENSES</b>	<b>168,195</b>	<b>165,462</b>	<b>225,634</b>	<b>295,473</b>	<b>23.6%</b>
<b>TOTAL REVENUES</b>					
<b>MCTV</b>					
SALARIES & WAGES	87,983	49,292	79,731	315,862	74.8%
EMPLOYEE BENEFITS	22,162	14,238	24,527		
PURCHASED PROFESSIONAL SERVICES					
PURCHASED PROPERTY SERVICES					
OTHER PURCHASED SERVICES					
SUPPLIES & MATERIALS					
CAPITAL OUTLAY					
MISCELLANEOUS	7,755	5,648	34,073	86,157	60.5%
<b>TOTAL EXPENSES</b>	<b>117,900</b>	<b>69,178</b>	<b>138,331</b>	<b>402,019</b>	<b>65.6%</b>
<b>TOTAL REVENUES</b>					

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FOR THE QUARTERS ENDED DECEMBER 31, 2003, 2002 AND 2001  
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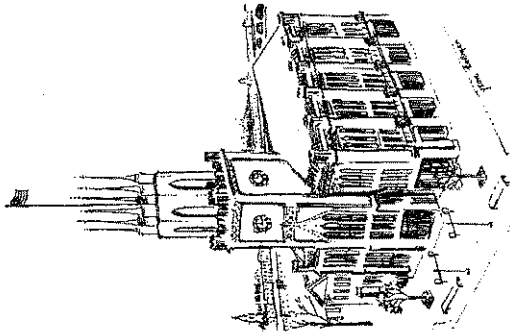
	2002	2003	2004	2004	2004
	TOTAL	TOTAL	TOTAL	MODIFIED	PERCENTAGE
	OBLIGATIONS	OBLIGATIONS	OBLIGATIONS	BUDGET	UNOBLIGATED
<b>TOTAL GENERAL FUND</b>					
SALARIES & WAGES	\$ 23,426,417	\$ 23,576,600	\$ 25,089,458	\$ 51,742,994	51.5%
EMPLOYEE BENEFITS	6,640,581	7,343,710	8,704,175	16,702,599	44.6%
ALL OTHER EXPENSES	12,380,981	11,482,220	12,062,438	20,623,203	41.5%
<b>TOTAL GENERAL FUND EXPENSES</b>	<b>42,447,979</b>	<b>42,402,530</b>	<b>45,856,071</b>	<b>88,068,796</b>	<b>47.9%</b>
<b>TOTAL GENERAL FUND REVENUES</b>	<b>18,369,457</b>	<b>19,760,391</b>	<b>20,419,449</b>	<b>45,612,076</b>	<b>55.2%</b>



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CITY OF MANCHESTER  
THREE YEAR HISTORY  
EXPENDITURES AND REVENUE BY DEPARTMENT  
FOR THE QUARTERS ENDED DECEMBER 31, 2003, 2002 AND 2001  
(Pension payroll in general fund from previous years has been removed for comparison)

	2002	2003	2004	2004	2004
	TOTAL	TOTAL	TOTAL	MODIFIED	PERCENTAGE
	OBLIGATIONS	OBLIGATIONS	OBLIGATIONS	BUDGET	UNOBLIGATED
<b>AGGREGATION</b>					
SALARIES & WAGES	\$ 28,737	\$ 17,842	\$ 34,635	\$ 247,735	86.0%
EMPLOYEE BENEFITS	5,113	3,169	28,867	93,049	69.0%
PURCHASED PROFESSIONAL SERVICES					
PURCHASED PROPERTY SERVICES				1,800	100.0%
OTHER PURCHASED SERVICES	966	787	177	139,250	99.9%
SUPPLIES & MATERIALS				4,800	100.0%
CAPITAL OUTLAY				10,000	100.0%
MISCELLANEOUS	27,698	24,033	41,618	323,500	87.1%
<b>TOTAL EXPENSES</b>	<b>62,514</b>	<b>45,831</b>	<b>105,297</b>	<b>820,134</b>	<b>87.2%</b>
<b>TOTAL REVENUES</b>	<b>3,834</b>	<b>56,975</b>	<b>55,661</b>	<b>1,460,200</b>	<b>96.2%</b>
<b>AVIATION</b>					
SALARIES & WAGES	1,435,609	1,610,991	1,753,667	3,898,750	55.0%
EMPLOYEE BENEFITS	446,280	537,564	641,330	1,233,350	48.0%
PURCHASED PROFESSIONAL SERVICES	207,169	138,703	289,125	550,000	47.4%
PURCHASED PROPERTY SERVICES	6,774,552	7,619,602	7,762,062	9,612,626	19.0%
OTHER PURCHASED SERVICES	805,456	1,096,351	961,701	1,483,450	35.2%
SUPPLIES & MATERIALS	1,891,064	1,816,300	1,635,336	3,360,400	51.3%
CAPITAL OUTLAY	45,397	105,781	172,976	784,500	78.0%
MISCELLANEOUS	6,774,953	5,680,082	6,669,744	21,753,866	69.3%
<b>TOTAL EXPENSES</b>	<b>18,379,530</b>	<b>18,605,374</b>	<b>19,905,940</b>	<b>42,676,942</b>	<b>53.4%</b>
<b>TOTAL REVENUES</b>	<b>27,825,428</b>	<b>31,022,526</b>	<b>19,018,670</b>	<b>43,116,858</b>	<b>55.9%</b>
<b>ENVIRONMENTAL PROTECTION</b>					
SALARIES & WAGES	951,418	443,267	973,947	2,101,607	53.7%
EMPLOYEE BENEFITS	168,403	87,761	343,574	665,670	48.4%
PURCHASED PROFESSIONAL SERVICES	42,675	5,072	17,713	106,867	83.4%
PURCHASED PROPERTY SERVICES	264,235	179,573	340,535	504,637	32.5%
OTHER PURCHASED SERVICES	117,318	20,487	114,463	226,409	49.4%
SUPPLIES & MATERIALS	917,050	430,696	966,638	2,359,450	58.2%
CAPITAL OUTLAY	25,931	6,641	2,511	21,925	88.5%
MISCELLANEOUS	7,103,182	3,677,524	6,197,321	9,054,130	31.6%
<b>TOTAL EXPENSES</b>	<b>9,590,212</b>	<b>4,851,021</b>	<b>8,976,702</b>	<b>15,040,695</b>	<b>40.3%</b>
<b>TOTAL REVENUES</b>	<b>6,728,227</b>	<b>6,347,266</b>	<b>7,171,953</b>	<b>13,677,884</b>	<b>47.6%</b>
<b>RECREATION</b>					
SALARIES & WAGES	544,485	550,192	596,124	1,369,909	56.5%
EMPLOYEE BENEFITS	105,600	108,255	212,251	340,075	37.6%
PURCHASED PROFESSIONAL SERVICES	2,224	2,357	2,915	4,700	38.0%
PURCHASED PROPERTY SERVICES	30,242	42,159	43,947	117,750	62.7%
OTHER PURCHASED SERVICES	39,953	51,661	64,492	96,200	33.0%
SUPPLIES & MATERIALS	166,197	169,042	142,601	533,350	73.3%
CAPITAL OUTLAY	8,169		6,450	33,500	80.7%
MISCELLANEOUS	80,502	43,618	22,976	457,094	95.0%
<b>TOTAL EXPENSES</b>	<b>977,392</b>	<b>967,284</b>	<b>1,091,756</b>	<b>2,952,578</b>	<b>63.0%</b>
<b>TOTAL REVENUES</b>	<b>942,341</b>	<b>915,917</b>	<b>1,076,626</b>	<b>2,723,937</b>	<b>60.5%</b>



Prepared by  
**FINANCE DEPARTMENT  
CITY OF MANCHESTER**  
One City Hall Plaza  
Manchester, New Hampshire 03101  
Phone: (603) 624-6460  
Fax: (603) 624-6549  
Website: [www.ci.manchester.nh.us](http://www.ci.manchester.nh.us)  
E-Mail: [Finance@ci.manchester.nh.us](mailto:Finance@ci.manchester.nh.us)

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City of Manchester  
Department of Finance

One City Hall Plaza  
Manchester, New Hampshire 03101  
(603) 624-6460  
Fax: (603) 624-6549

February 18, 2004

Committee on Accounts, Enrollment and Revenue Administration  
C/O Mr. Leo Bernier, City Clerk  
One City Hall Plaza  
Manchester NH 03101

Dear Honorable Committee Members,

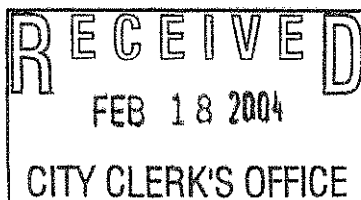
Enclosed for your review are the following reports updated through today:

Department Legend  
Open Invoice report over 90 days by fund  
Open Invoice report all invoices for interdepartmental billings only  
Open Invoice report all invoices due from the School Department only  
Listing of Invoices Submitted to City Solicitor for Legal Determination  
Accounts Receivable Summary

Please let me know if you have any questions or require further information.

Respectfully submitted,

Sharon Wickens  
Financial Analyst II  
Enc.



### Legend

Customer Type Code	Department	Fund	Name
02	Assessors	0101	General
03	Building/Housing Code	0204	CDBG
04	City Clerk	0205	Grants
05	City Coordinator/MEDO	0301	Capital Projects
07	City Solicitor	0801	EPD
10	Finance Department	0805	Airport
13	Information Systems	0807	Recreation
16	Mayor's Office	0808	Aggregation
18	Office of Youth Services		
19	Human Resources		
20	CIP/Planning		
21	Public Bldg. Services		
22	Tax Collector's Office		
25	Airport/Aviation		
27	Environmental Protection Div		
30	Fire Department		
33, 34, 35, 36	Police Department		
41	Health Department		
50	Highway Department		
52	Traffic Department		
60	Welfare Department		
65	Parks & Recreation/Cemetery		
71	Library (east/west)		
82	Elderly Services		

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CITY OF MANCHESTER, NH  
OPEN INVOICE REPORT OVER 90 DAYS  
BY FUND, CUSTOMER TYPE FOR COA

PAGE 1

CUSTOMER TYPE CODE	FUND	CUSTOMER ID	CUSTOMER NAME	TRANS DATE	CHARGE CODE	TRANSACTION DESCRIPTION	INVOICE NUMBER	TRANSACTION AMOUNT	AMOUNT UNPAID	AGING CONTROL CODE	COMMENT
52		000005747	PARIS, MARK	00/06/06	ZZZ01	22% Admin Fee	9814844	247.00	247.00	90	
							TOTAL	247.00	247.00		
				00/08/09	ZZZ01	22% Admin Fee	9816151	155.07	155.07	90	
		000005973	BRIAN SMITH				TOTAL	155.07	155.07		
				01/10/22	ZZZ01	22% Admin Fee	9826959	239.33	239.33	90	
							TOTAL	239.33	239.33		
		000005977	LORENZ, TERESA	02/04/24	ZZZ01	22% Admin Fee	9832429	569.89	569.89	90	
							TOTAL	569.89	569.89		
				02/10/16	ZZZ01	22% Admin Fee	9837422	19.76	19.76	90	
		000007307	GARCIA, DANIELLE				TOTAL	19.76	19.76		
				02/11/26	ZZZ01	22% Admin Fee	9838715	235.29	235.29	90	
							TOTAL	235.29	235.29		
		000007727	RH WHITE	02/11/26	ZZZ01	22% Admin Fee	9838716	63.75	63.75	90	
							TOTAL	63.75	63.75		
				03/02/19	ZZZ01	22% Admin Fee	9841050	98.57	98.57	90	
		000007878	FOURNIER, DIAN				TOTAL	98.57	98.57		
				03/02/26	ZZZ01	22% Admin Fee	9841488	608.59	608.59	90	
							TOTAL	608.59	608.59		
		000008009	IVERSON, MARY C	03/06/09	ZZZ01	22% Admin Fee	9844058	81.00	81.00	90	
							TOTAL	81.00	81.00		
				03/07/23	ZZZ01	22% Admin Fee	9845698	38.97	38.97	90	
		000008201	THERRIEN, MARIE				TOTAL	38.97	38.97		
				03/07/23	ZZZ01	22% Admin Fee	9845699	151.10	.02	90	
							TOTAL	151.10	.02		



CITY OF MANCHESTER, NH  
OPEN INVOICE REPORT OVER 90 DAYS  
BY FUND, CUSTOMER TYPE FOR COA

CUSTOMER TYPE CODE	FUND	CUSTOMER ID	CUSTOMER NAME	TRANS DATE	CHARGE CODE	TRANSACTION DESCRIPTION	INVOICE NUMBER	TRANSACTION AMOUNT	AMOUNT UNPAID	AGING CONTROL CODE	COMMENT
10	0101	000001042	PAVA, MARK	97/06/30	97101	97 AR BALANCE FORWARD	9800213	CUSTOMER TYPE TOTAL	2,508.32	2,344.93	
								FUND			
								TOTAL	2,508.32	2,344.93	
								TOTAL	10,860.44	10,860.44	90 FIN-002
								TOTAL	10,860.44	10,860.44	
13	000006657	BLUE CROSS & BLUE SHIELD OF NH	01/06/30	10818	HEALTH AUDIT RECOVER	9824000	91,927.00	CUSTOMER TYPE TOTAL	58,325.56	58,325.56	Report I Overpayment
								FUND			
								TOTAL	58,325.56	58,325.56	
								TOTAL	69,186.00	69,186.00	
								TOTAL	6,000.00	6,000.00	90 CITY CLERK PO#: 329804
13	000000024	MANCHESTER CITY CLERK	03/06/30	13740	INFOLINK EXPRESS SFTWRE	9845035	6,000.00	CUSTOMER TYPE TOTAL	146.98	146.98	LIBGA-0728
								FUND			
								TOTAL	146.98	146.98	
								TOTAL	146.98	146.98	
								TOTAL	12,787.44	12,787.44	
13	000000044	MANCHESTER LIBRARY	03/07/31	13740	OPTIPLEX GX 270	9845829	1,404.40	CUSTOMER TYPE TOTAL	146.98	146.98	
								FUND			
								TOTAL	146.98	146.98	
								TOTAL	146.98	146.98	
								TOTAL	146.98	146.98	
13	000002521	MANCHESTER POLICE DEPT	03/06/30	13740	ACCOUNT MANAGEMENT 3	9845038	12.78	CUSTOMER TYPE TOTAL	12.78	12.78	POLICE PO#: 329499
								FUND			
								TOTAL	12.78	12.78	
								TOTAL	12.78	12.78	
								TOTAL	12.78	12.78	
13	000002557	MANCHESTER WATER WORKS	03/01/28	13826	Fringe Benefits-Info Sys	9840783	120.63	CUSTOMER TYPE TOTAL	25.44	25.44	7/01/02-12/31/02
								FUND			
								TOTAL	25.44	25.44	
								TOTAL	25.44	25.44	
								TOTAL	25.44	25.44	
13	000002561	MANCHESTER AIRPORT	03/04/15	13740	SCR #: 2002-203866	9842549	7,500.00	CUSTOMER TYPE TOTAL	3,750.00	3,750.00	Continuation Property
								FUND			
								TOTAL	3,750.00	3,750.00	
								TOTAL	3,750.00	3,750.00	
								TOTAL	3,750.00	3,750.00	
21	000000064	SCHOOL ADMINISTRATIVE UNIT #37	99/09/01	21682	Mechanical Materials	9810522	19.23	CUSTOMER TYPE TOTAL	19.23	19.23	MATERIALS PURCHASED FOR
								FUND			
								TOTAL	19.23	19.23	
								TOTAL	19.23	19.23	
								TOTAL	19.23	19.23	
21	000000064	SCHOOL ADMINISTRATIVE UNIT #37	99/09/01	21682	Mechanical Materials	9810522	19.96	CUSTOMER TYPE TOTAL	19.96	19.96	MATERIALS PURCHASED FOR
								FUND			
								TOTAL	19.96	19.96	
								TOTAL	19.96	19.96	
								TOTAL	19.96	19.96	

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CUSTOMER TYPE CODE	FUND	CUSTOMER ID	CUSTOMER NAME	TRANS DATE	CHARGE CODE	TRANSACTION DESCRIPTION	INVOICE NUMBER	TRANSACTION AMOUNT	AGING CONTROL CODE	COMMENT
21	0101	000000064	SCHOOL ADMINISTRATIVE UNIT #37	99/04/29	21591	Custodial Contract Manpwr	9808955	1,091.86	90	MUSIC FESTIVAL HELD AT
			SCHOOL ADMINISTRATIVE UNIT #37	99/04/29	21528	Custodial Indirect Cost	9808955	50.00	90	MUSIC FESTIVAL HELD AT
			SCHOOL ADMINISTRATIVE UNIT #37	00/04/06	21098	REIMBURSE PORTABLE INST	9813839	47.14	90	REMAINING BALANCE FOR
						TOTAL		1,228.19		
			MANCHESTER WEST HIGH SCHOOL	03/05/12	21591	Custodial Contract Manpwr	9843239	98.30	90	Northwest School
			MANCHESTER WEST HIGH SCHOOL	03/05/12	21528	Custodial Indirect Cost	9843239	6.70	90	Administrative Fees
			MANCHESTER WEST HIGH SCHOOL	01/04/05	21591	Custodial Contract Manpwr	9821544	148.32	90	WEST HIGH WRESTLING
			MANCHESTER WEST HIGH SCHOOL	01/04/05	21528	Custodial Indirect Cost	9821544	19.68	90	ADMINISTRATIVE FEES
			MANCHESTER WEST HIGH SCHOOL	00/05/09	21591	Custodial Contract Manpwr	9814404	234.00	90	LABOR TO CLEAN UP
			MANCHESTER WEST HIGH SCHOOL	00/05/09	21528	Custodial Indirect Cost	9814404	39.00	90	SCHOOL DANCE 11-20-99
						TOTAL		546.00		
			HALLSVILLE SCHOOL	99/06/18	21591	Custodial Contract Manpwr	9809602	92.17	90	CENTRAL PA 5-8-99 PLAY
			HALLSVILLE SCHOOL	99/06/18	21528	Custodial Indirect Cost	9809602	44.33	90	CENTRAL PA 5-8-99 PLAY
						TOTAL		136.50		
			CENTRAL HIGH SCHOOL	02/12/30	21591	Custodial Contract Manpwr	9839997	324.70	90	HILLSIDE CROSS CTRY RACE
			CENTRAL HIGH SCHOOL	02/12/30	21528	Custodial Indirect Cost	9839997	32.30	90	ADMINISTRATIVE FEES
						TOTAL		357.00		
			MANCHESTER WEST LITTLE LEAGUE	03/06/02	21591	Custodial Contract Manpwr	9843907	58.98	90	NORTHWEST ELEMENTARY
			MANCHESTER WEST LITTLE LEAGUE	03/06/02	21528	Custodial Indirect Cost	9843907	4.02	90	ADMINISTRATIVE FEES
						TOTAL		63.00		
			MANCHESTER CYO	02/04/23	21528	Custodial Indirect Cost	9812090	123.50	90	ADMINISTRATIVE FEES
						TOTAL		123.50		
			NH SCHOOL OF SCOTTISH ARTS	03/05/12	21591	Custodial Contract Manpwr	9843244	383.37	90	Memorial School 4-12-03
			NH SCHOOL OF SCOTTISH ARTS	03/05/12	21528	Custodial Indirect Cost	9843244	26.13	90	Administrative Fees
						TOTAL		409.50		
			YOUNGSHVILLE ATHLETIC ASSOC	03/04/25	21591	Custodial Contract Manpwr	9843032	76.40	90	CUST SVS WESTON SCHOOL
			YOUNGSHVILLE ATHLETIC ASSOC	03/04/25	21528	Custodial Indirect Cost	9843032	7.60	90	ADMINISTRATIVE FEES
						TOTAL		84.00		
			GRACE FIRE BAPTIZED CHURCH	02/06/07	21591	Custodial Contract Manpwr	9833597	611.20	90	Parkside Worship Service
			GRACE FIRE BAPTIZED CHURCH	02/06/07	21528	Custodial Indirect Cost	9833597	60.80	90	Administrative Fees

CUSTOMER TYPE CODE	FUND	CUSTOMER ID	CUSTOMER NAME	TRANS DATE	CHARGE CODE	TRANSACTION DESCRIPTION	INVOICE NUMBER	TRANSACTION AMOUNT	AMOUNT UNPAID	AGING CONTROL CODE	COMMENT
21	0101	000007995	MISS GREATER MANCHESTER SCHOLA	03/05/12	21591	Custodial Contract Manpwr	9843246	672.00	672.00		
				03/05/12	21928	Custodial Indirect Cost	9843246	314.56	314.56	90	Memorial School
								21.44	21.44	90	ADMINISTRATIVE FEES
								336.00	336.00		
	000008022	NH BRIDGE ASSOCIATION	NH BRIDGE ASSOCIATION	03/06/02	21591	Custodial Contract Manpwr	9843913	216.26	216.26	90	HILLSIDE APRIL 6TH
				03/06/02	21928	Custodial Indirect Cost	9843913	14.74	14.74	90	ADMINISTRATIVE FEES
								231.00	231.00		
								3,951.26	3,951.26		
30	000000014	NEW BEGINNINGS CHILD CENTER	NEW BEGINNINGS CHILD CENTER	99/05/19	30485	Fire Alarm Fee, BOX #4912	9809245	240.00	240.00	90	47 DEPOT, 6/1-12/31/98
				99/05/19	30485	Fire Alarm Fee, BOX#4912	9809245	480.00	480.00	90	47 DEPOT, 1/1-12/31/99
				03/01/01	30485	Fire Alarm User Fee	9838886	480.00	480.00	90	47 DEPOT ST., BOX #4912
				00/01/01	30485	Fire Alarm User Fee	9812178	480.00	105.00	90	47 DEPOT ST., BOX #4912
								1,365.00	1,365.00		
				99/03/25	30483	False Alarm Fee, 1998	9808534	850.00	850.00	90	64 MERRIMACK ST., BOX 3526
				99/01/26	30485	Fire Alarm User Fee	9807750	480.00	480.00	90	64 MERRIMACK, BOX 3526
				03/03/20	30483	False Alarm Fee	9842180	850.00	850.00	90	64 MERRIMACK ST., 11 CALLS
				03/01/01	30485	Fire Alarm User Fee	9839329	480.00	480.00	90	64 MERRIMACK, BOX 3526
				02/05/15	30483	False Alarm Fee, 2001	9832777	350.00	350.00	90	64 MERRIMACK ST., 6 CALLS
				02/01/04	30485	Fire Alarm User Fee	9829220	480.00	480.00	90	64 MERRIMACK, BOX 3526
				01/03/20	30483	False Alarm Fee, 2000	9821323	350.00	350.00	90	64 MERRIMACK ST., 6 CALLS
	000002972	261 PINE REALTY TRUST	261 PINE REALTY TRUST	01/01/01	30485	Fire Alarm User Fee	9819322	480.00	480.00	90	64 MERRIMACK, BOX 3526
				00/05/24	30483	False Alarm Fee	9814629	650.00	650.00	90	64 MERRIMACK ST., 9 CALLS
				00/01/01	30485	Fire Alarm User Fee	9812557	480.00	480.00	90	64 MERRIMACK, BOX 3526
								5,450.00	5,450.00		
				03/03/20	30483	False Alarm Fee	9842181	50.00	50.00	90	261 PINE ST., 1 CALL
				03/01/01	30485	Fire Alarm User Fee	9839333	480.00	480.00	90	261 PINE ST., BOX #3625
								530.00	530.00		
				99/01/26	30485	Fire Alarm User Fee	9807770	480.00	480.00	90	168 MERRIMACK, BOX #3437
				01/01/01	30485	Fire Alarm User Fee	9819350	480.00	150.00	90	168 MERRIMACK, BOX #3437
				00/05/24	30483	False Alarm Fee	9814633	50.00	50.00	90	168 MERRIMACK ST., 1 CALL
				00/01/01	30485	Fire Alarm User Fee	9812586	480.00	480.00	90	168 MERRIMACK, BOX #3437
								1,450.00	1,450.00		

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CITY OF MANCHESTER, NH  
OPEN INVOICE REPORT OVER 90 DAYS  
BY FUND, CUSTOMER TYPE FOR COA

PAGE 5

CUSTOMER TYPE CODE	FUND	CUSTOMER ID	CUSTOMER NAME	TRANS DATE	CHARGE CODE	TRANSACTION DESCRIPTION	INVOICE NUMBER	TRANSACTION AMOUNT	AMOUNT UNPAID	AGING CONTROL CODE	COMMENT
30	9101	000004482	RAMADA INN AT AMOSKEAG FALLS	03/03/20	30483	False Alarm Fee	9842185	200.00	200.00	90	21 FRONT ST., 4 CALLS
						TOTAL		200.00	200.00		
		000004992	BEST BUY CO INC	03/01/01	30485	Fire Alarm User Fee	9839393	480.00	82.03	90	1500 S WILLOW, BOX #4692
						TOTAL		480.00	82.03		
		000005153	MOVIE GALLERY INC	03/01/01	30485	Fire Alarm User Fee	9839415	480.00	82.03	90	932 S WILLOW, BOX #4642
						TOTAL		480.00	82.03		
		000005867	NH DEMOLITION INC	00/06/29	30474	REPLACE 2 LEN. 1.5" HOSE	9815206	365.35	335.10	90	RETURNED DESTROYED
			NH DEMOLITION INC	00/06/29	30453	Equipment Rental, 30 DAYS	9815206	1,627.00	1,427.00	90	22 LEN. 2 BUTTS, 1 REDUCER
						TOTAL		1,992.35	1,762.10		
		000006269	BRIDGE BAY LLC	03/01/01	30485	Fire Alarm User Fee	9839464	480.00	480.00	90	610 UNION ST., BOX 2935
			BRIDGE BAY LLC	02/01/04	30485	Fire Alarm User Fee	9829359	480.00	480.00	90	610 UNION ST., BOX 2935
						TOTAL		960.00	960.00		
		000006622	STUBBS, BERNARD	01/06/29	30740	EQUIP. REPLACEMENT	9823938	1,735.89	1,735.89	90	ACC.-VALLEY ST. 5/31/01
						TOTAL		1,735.89	1,735.89		
		000007220	R L R INVESTMENTS LLC	03/01/01	30485	Fire Alarm User Fee	9839500	480.00	82.03	90	333 MARCH AVE., BOX #4656
						TOTAL		480.00	82.03		
		000007955	MILL CITY CAFE	03/04/09	30216	NSF Charge - Fire	9842474	30.00	30.00	90	Fire - Administration
			MILL CITY CAFE	03/04/09	30640	Place of Assembly Permit	9842474	100.00	100.00	90	NSF CK, 3/15/03
						TOTAL		130.00	130.00		
		000008009	IVERSON, MARY C	03/05/22	3D130	WILLIAMS OVERTIME	9843738	84.87	84.87	90	ACCIDENT, ELM ST., 5/1/03
			IVERSON, MARY C	03/05/22	3D224	RETIREMENT PORTION	9843738	5.61	5.61	90	WILLIAMS, 5/1/03, ELM ST.
			IVERSON, MARY C	03/05/22	30444	LINE HARDWARE	9843738	17.25	17.25	90	ACCIDENT, ELM ST., 5/1/03
			IVERSON, MARY C	03/05/22	30482	LINE TRUCK	9843738	90.00	90.00	90	3 HRS. 5/1/03, ELM ST.
						TOTAL		197.73	197.73		
		000008172	ALL STAR SECURITY SYSTEMS	03/07/09	30486	FA System Re-Inspection	9845136	300.00	300.00	90	LANGER PLACE, 7/1/03
						TOTAL		300.00	300.00		
		000008283	PIATT, KEITH	03/08/29	3D130	CALL BACK, WILLIAMS	9846684	87.44	87.44	90	ACC. CANDIA RD., 8/20/03

CUSTOMER TYPE CODE	FUND	CUSTOMER ID	CUSTOMER NAME	TRANS DATE	CHARGE CODE	TRANSACTION DESCRIPTION	INVOICE NUMBER	TRANSACTION AMOUNT	AMOUNT UNPAID	AGING CONTROL CODE	COMMENT
30	0101	000000283	PIATT, KEITH	03/08/29	3D224	RETIREMENT-WILLIAMS	9846684	11.75	11.75	90	ACC. CANDIA RD., 9/20/03
			PIATT, KEITH	03/08/29	30444	MATERIALS	9846684	7.93	7.93	90	ACC. CANDIA RD., 8/20/03
			PIATT, KEITH	03/08/29	30482	LINE TRUCK	9846684	45.00	45.00	90	1.5 HRS., 8/20/03
						TOTAL		152.12	152.12		
				03/10/03	30444	ACCIDENT, 9/8/03	9847675	108.17	108.17	90	POLE REPAIR MATERIALS
			JEAS, CHRISTINE N	03/10/03	30482	ACCIDENT, 9/8/03	9847675	120.00	120.00	90	LINE TRUCK, 4HRS @\$30.
						TOTAL		228.17	228.17		
				03/10/03	30485	Fire Alarm Fee, BOX#4674	9847679	120.00	120.00	90	1525 S WILLOW ST., 3 MOS.
						TOTAL		120.00	120.00		
						CUSTOMER TYPE		16,606.26	14,477.10		
						TOTAL					
34		000000064	SCHOOL ADMINISTRATIVE UNIT #37	03/08/30	3A140	Regular Rate Officer's	9846841	101.25	101.25	90	Police Extra Detail
			SCHOOL ADMINISTRATIVE UNIT #37	03/08/30	3A225	Regular Rate Retirement	9846841	8.64	8.64	90	Police Extra Detail
						TOTAL		109.89	109.89		
		000000302	KEYSPAN ENERGY DELIVERY	03/10/18	3A140	Regular Rate Officer's	9847971	1,434.38	629.26	90	Police Extra Detail
			KEYSPAN ENERGY DELIVERY	03/10/18	3A225	Regular Rate Retirement	9847971	122.40	122.40	90	Police Extra Detail
			KEYSPAN ENERGY DELIVERY	03/10/18	3B140	Overtime Rate Officer's	9847971	77.10	77.10	90	Police Extra Detail
			KEYSPAN ENERGY DELIVERY	03/10/18	3B225	Overtime Rate Retirement	9847971	6.59	6.59	90	Police Extra Detail
			KEYSPAN ENERGY DELIVERY	03/10/18	33237	Extra Detail Admin Fee	9847971	74.80	74.80	90	Police Extra Detail
						TOTAL		1,715.27	910.15		
		000000726	M L & SONS ENTERPRISE	01/12/01	3B140	Overtime Rate Officer's	9828187	144.73	82.10	90	Police Extra Detail
			M L & SONS ENTERPRISE	01/12/01	3B225	Overtime Rate Retirement	9828187	8.16	8.16	90	Police Extra Detail
			M L & SONS ENTERPRISE	01/12/01	33237	Extra Detail Admin Fee	9828187	27.20	27.20	90	Police Extra Detail
						TOTAL		180.09	117.46		
		000001416	BICKFORDS RESTAURANT	03/09/13	3A140	Regular Rate Officer's	9847017	270.00	270.00	90	Police Extra Detail
			BICKFORDS RESTAURANT	03/09/13	3A225	Regular Rate Retirement	9847017	23.04	23.04	90	Police Extra Detail
			BICKFORDS RESTAURANT	03/09/13	33237	Extra Detail Admin Fee	9847017	13.60	13.60	90	Police Extra Detail
						TOTAL		306.64	306.64		
		000002094	NORTHEAST UTILITIES (HOOKSETT)	03/09/06	33237	Extra Detail Admin Fee	9846902	85.00	85.00	90	Police Extra Detail
			NORTHEAST UTILITIES (HOOKSETT)	03/09/06	33931	Extra Detail Reserve Acct	9846902	27.44	27.44	90	Police Extra Detail
						TOTAL		112.44	112.44		

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CUSTOMER TYPE	FUND	CUSTOMER ID	CUSTOMER NAME	TRANS DATE	CHARGE CODE	TRANSACTION DESCRIPTION	INVOICE NUMBER	TRANSACTION AMOUNT	AMOUNT UNPAID	AGING CONTROL CODE	COMMENT
34	0101	000002812	RIVERFEST INC	02/09/14	3A140	Regular Rate Officer's	9836996	1,628.43	1,628.43	90	Police Extra Detail
			RIVERFEST INC	02/09/14	3A225	Regular Rate Retirement	9836996	91.80	91.80	90	Police Extra Detail
			RIVERFEST INC	02/09/14	31140	Supervisor Rate Officer's	9836996	440.04	440.04	90	Police Extra Detail
			RIVERFEST INC	02/09/14	31225	Supervisor Rate Retirement	9836996	24.72	24.72	90	Police Extra Detail
			RIVERFEST INC	02/09/14	33237	Extra Detail Admin Fee	9836996	107.10	107.10	90	Police Extra Detail
			RIVERFEST INC	02/09/07	3A140	Regular Rate Officer's	9836957	6,226.35	6,226.35	90	Police Extra Detail
			RIVERFEST INC	02/09/07	3A225	Regular Rate Retirement	9836957	315.90	315.90	90	Police Extra Detail
			RIVERFEST INC	02/09/07	31140	Supervisor Rate Officer's	9836957	1,100.10	1,100.10	90	Police Extra Detail
			RIVERFEST INC	02/09/07	31225	Supervisor Rate Retirement	9836957	61.80	61.80	90	Police Extra Detail
			RIVERFEST INC	02/09/07	33237	Extra Detail Admin Fee	9836957	382.50	382.50	90	Police Extra Detail
			RIVERFEST INC	02/09/07	33931	Extra Detail Reserve Acct	9836957	35.10	35.10	90	Police Extra Detail
						TOTAL		10,413.84	10,413.84		
		000002814	ROL RITE PAVING	02/12/21	3A140	Regular Rate Officer's	9840047	255.44	255.44	90	Police Extra Detail
			ROL RITE PAVING	02/12/21	3A225	Regular Rate Retirement	9840047	14.40	14.40	90	Police Extra Detail
			ROL RITE PAVING	02/12/21	3B140	Overtime Rate Officer's	9840047	121.75	121.75	90	Police Extra Detail
			ROL RITE PAVING	02/12/21	3B225	Overtime Rate Retirement	9840047	6.85	6.85	90	Police Extra Detail
			ROL RITE PAVING	02/12/21	33237	Extra Detail Admin Fee	9840047	17.85	17.85	90	Police Extra Detail
						TOTAL		416.29	416.29		
		000004648	ROYAL PALACE CIRCUS	02/06/01	3A140	Regular Rate Officer's	9833718	297.33	297.33	90	Police Extra Detail
			ROYAL PALACE CIRCUS	02/06/01	3A225	Regular Rate Retirement	9833718	16.72	16.72	90	Police Extra Detail
			ROYAL PALACE CIRCUS	02/06/01	33237	Extra Detail Admin Fee	9833718	18.70	18.70	90	Police Extra Detail
						TOTAL		332.75	332.75		
		000004709	WINDSOR INDUSTRIES CORP	03/10/11	3A140	Regular Rate Officer's	9847889	523.13	523.13	90	Police Extra Detail
			WINDSOR INDUSTRIES CORP	03/10/11	3A225	Regular Rate Retirement	9847889	21.60	21.60	90	Police Extra Detail
			WINDSOR INDUSTRIES CORP	03/10/11	3B140	Overtime Rate Officer's	9847889	77.10	77.10	90	Police Extra Detail
			WINDSOR INDUSTRIES CORP	03/10/11	33237	Extra Detail Admin Fee	9847889	28.90	28.90	90	Police Extra Detail
			WINDSOR INDUSTRIES CORP	03/10/11	33931	Extra Detail Reserve Acct	9847889	29.63	29.63	90	Police Extra Detail
						TOTAL		680.36	680.36		
		000005712	COMCAST	03/05/10	3A140	Regular Rate Officer's	9843326	191.58	191.58	90	Police Extra Detail
			COMCAST	03/05/10	3A225	Regular Rate Retirement	9843326	10.80	10.80	90	Police Extra Detail
			COMCAST	03/05/10	33237	Extra Detail Admin Fee	9843326	10.20	10.20	90	Police Extra Detail
						TOTAL		212.58	212.58		
		000007728	CLG CONSTRUCTION GROUP INC	02/11/02	3A140	Regular Rate Officer's	9838115	239.48	239.48	90	Police Extra Detail
			CLG CONSTRUCTION GROUP INC	02/11/02	3A225	Regular Rate Retirement	9838115	13.50	13.50	90	Police Extra Detail
			CLG CONSTRUCTION GROUP INC	02/11/02	33237	Extra Detail Admin Fee	9838115	12.75	12.75	90	Police Extra Detail
						TOTAL		265.73	265.73		

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34	0101	000008080 ELW BUILDERS	03/06/07	3A140	Regular Rate Officer's	9844153	159.65	159.65	90	Police Extra Detail
		ELW BUILDERS	03/06/07	3A225	Regular Rate Retirement	9844153	9.00	9.00	90	Police Extra Detail
		ELW BUILDERS	03/06/07	33237	Extra Detail Admin Fee	9844153	8.50	8.50	90	Police Extra Detail
					TOTAL		177.15	177.15		
	000008144	ROSE COTTAGE	03/07/01	3A140	Regular Rate Officer's	9845165	351.23	351.23	90	Police Extra Detail
		ROSE COTTAGE	03/07/01	3A225	Regular Rate Retirement	9845165	19.80	19.80	90	Police Extra Detail
		ROSE COTTAGE	03/07/01	33237	Extra Detail Admin Fee	9845165	18.70	18.70	90	Police Extra Detail
		ROSE COTTAGE	03/06/28	3A140	Regular Rate Officer's	9844944	191.58	191.58	90	Police Extra Detail
		ROSE COTTAGE	03/06/28	3A225	Regular Rate Retirement	9844944	10.80	10.80	90	Police Extra Detail
		ROSE COTTAGE	03/06/28	33237	Extra Detail Admin Fee	9844944	10.20	10.20	90	Police Extra Detail
					TOTAL		602.31	602.31		
	000008152	SCHIBBELHUTE CONSTRUCTION	03/06/28	3A140	Regular Rate Officer's	9844945	207.55	207.55	90	Police Extra Detail
		SCHIBBELHUTE CONSTRUCTION	03/06/28	3A225	Regular Rate Retirement	9844945	11.70	11.70	90	Police Extra Detail
		SCHIBBELHUTE CONSTRUCTION	03/06/28	33237	Extra Detail Admin Fee	9844945	11.05	11.05	90	Police Extra Detail
					TOTAL		230.30	230.30		
	000008266	STERLING & REID BROS CIRCUS	03/08/16	3A140	Regular Rate Officer's	9846210	810.00	810.00	90	Police Extra Detail
		STERLING & REID BROS CIRCUS	03/08/16	3A225	Regular Rate Retirement	9846210	69.12	69.12	90	Police Extra Detail
		STERLING & REID BROS CIRCUS	03/08/16	33237	Extra Detail Admin Fee	9846210	40.80	40.80	90	Police Extra Detail
					TOTAL		919.92	919.92		
	000008268	ASPHALT DOCTOR	03/10/04	3A140	Regular Rate Officer's	9847788	185.63	185.63	90	Police Extra Detail
		ASPHALT DOCTOR	03/10/04	3A225	Regular Rate Retirement	9847788	15.84	15.84	90	Police Extra Detail
		ASPHALT DOCTOR	03/10/04	33237	Extra Detail Admin Fee	9847788	9.35	9.35	90	Police Extra Detail
		ASPHALT DOCTOR	03/08/30	3A140	Regular Rate Officer's	9846870	540.00	540.00	90	Police Extra Detail
		ASPHALT DOCTOR	03/08/30	3A225	Regular Rate Retirement	9846870	46.08	46.08	90	Police Extra Detail
		ASPHALT DOCTOR	03/08/30	3B140	Overtime Rate Officer's	9846870	102.80	102.80	90	Police Extra Detail
		ASPHALT DOCTOR	03/08/30	3B225	Overtime Rate Retirement	9846870	8.78	8.78	90	Police Extra Detail
		ASPHALT DOCTOR	03/08/23	3A140	Extra Detail Admin Fee	9846870	30.60	30.60	90	Police Extra Detail
		ASPHALT DOCTOR	03/08/23	3A225	Regular Rate Retirement	9846657	945.00	945.00	90	Police Extra Detail
		ASPHALT DOCTOR	03/08/23	3B140	Overtime Rate Officer's	9846657	57.60	57.60	90	Police Extra Detail
		ASPHALT DOCTOR	03/08/23	3B225	Overtime Rate Retirement	9846657	154.20	154.20	90	Police Extra Detail
		ASPHALT DOCTOR	03/08/23	33237	Extra Detail Admin Fee	9846657	10.98	10.98	90	Police Extra Detail
		ASPHALT DOCTOR	03/08/23	33931	Extra Detail Reserve Acct	9846657	52.70	52.70	90	Police Extra Detail
		ASPHALT DOCTOR	03/08/16	3A140	Regular Rate Officer's	9846211	25.24	25.24	90	Police Extra Detail
		ASPHALT DOCTOR	03/08/16	3A225	Regular Rate Retirement	9846211	270.00	270.00	90	Police Extra Detail
		ASPHALT DOCTOR	03/08/16	3B140	Overtime Rate Officer's	9846211	23.04	23.04	90	Police Extra Detail
		ASPHALT DOCTOR	03/08/16	3B225	Overtime Rate Retirement	9846211	102.80	102.80	90	Police Extra Detail
		ASPHALT DOCTOR	03/08/16	33237	Extra Detail Admin Fee	9846211	8.78	8.78	90	Police Extra Detail
					TOTAL		17.00	17.00	90	Police Extra Detail

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34	0101	000008376	SECOND STREET PRODUCTIONS	03/10/11	3A140	Regular Rate Officer's	9847901	2,606.42	2,606.42	90	Police Extra Detail
			SECOND STREET PRODUCTIONS	03/10/11	3A225	Regular Rate Retirement	9847901	61.92	61.92	90	Police Extra Detail
			SECOND STREET PRODUCTIONS	03/10/11	33237	Extra Detail Admin Fee	9847901	43.35	43.35	90	Police Extra Detail
			SECOND STREET PRODUCTIONS	03/10/11	33931	Extra Detail Reserve Acct	9847901	11.52	11.52	90	Police Extra Detail
							TOTAL	2,606.42			
							TOTAL	977.42			
35		000004146	SAFETY INSURANCE CO	01/10/23	33231	01-75060	Acc 9827015	20,259.40	19,391.65	90	Police - Accident Reports
							CUSTOMER TYPE TOTAL	20,259.40			
							TOTAL	5.00	5.00		
		000004148	SENTRY CLAIMS SERVICE	03/02/26	33231	03-10443 acc	9841615	1.00	1.00	90	Police - Accident Reports
							TOTAL	1.00	1.00		
		000006427	HANOVER INSURANCE COMPANY	03/06/04	33231	03-8167	Acc 9843990	6.00	6.00	90	Police - Accident Reports
							TOTAL	6.00	6.00		
		000006430	RELIANCE INSURANCE CO	01/07/10	33231	00-60729	Acc 9824066	6.00	6.00	90	Police - Accident Reports
			RELIANCE INSURANCE CO	01/04/26	33231	01-25472	Acc 9822186	11.00	11.00	90	Police - Accident Reports
			RELIANCE INSURANCE CO	01/04/26	33231	01-25601 acc	9822186	1.00	1.00	90	Police - Accident Reports
			RELIANCE INSURANCE CO	01/04/26	33231	01-26883	Acc 9822186	2.00	2.00	90	Police - Accident Reports
							TOTAL	20.00	20.00		
		000006458	NATIONAL GRANGE MUTUAL INS CO	01/10/30	33231	01-78886	Acc 9827175	11.00	11.00	90	Police - Accident Reports
							TOTAL	11.00	11.00		
		000006611	PUBLIC SERVICE OF NH	03/10/02	33231	03-69989	Acc 9847666	10.00	10.00	90	Police - Accident Reports
							TOTAL	10.00	10.00		
36		00000826	PROGRESSIVE INSURANCE CO	03/02/13	33238	03-170	Inv Rpts 9841031	53.00	53.00	90	Police - Records
							TOTAL	24.00	21.00		
		00000869	AMICA MUTUAL INSURANCE CO	03/09/18	33238	03-50789	9846994	5.00	5.00	90	Police - Records



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36	0101	000000869	AMICA MUTUAL INSURANCE CO	03/04/04	33238	03-14217	9842404	6.00	6.00	90	Police - Records
			AMICA MUTUAL INSURANCE CO	02/12/18	33238	02-94720	Inv Rpts 9839572	3.00	3.00	90	Police - Records
			AMICA MUTUAL INSURANCE CO	02/08/13	33238	02-13114	Inv Rpts 9835724	12.00	12.00	90	Police - Records
			AMICA MUTUAL INSURANCE CO	02/08/13	33238	02-43156	Inv Rpts 9835724	3.00	3.00	90	Police - Records
			AMICA MUTUAL INSURANCE CO	02/08/13	33238	02-57396	Inv Rpts 9835724	2.00	2.00	90	Police - Records
							TOTAL	35.00	31.00		
		000001797	CALIFORNIA PROPERTY MGMT., INC.	03/04/04	33238	02-87263, 98911, 03-6891	9842405	12.00	12.00	90	Police - Records
							TOTAL	12.00	12.00		
		000002488	COMMERCE INSURANCE, THE	03/08/08	33238	03-49133	9845929	10.00	10.00	90	Police - Records
			COMMERCE INSURANCE, THE	02/10/31	33238	02-79265	Inv Rpts 9838020	9.00	9.00	90	Police - Records
							TOTAL	19.00	19.00		
		000002500	CONCORD GROUP INSURANCE	03/06/23	33238	03-26899	9844790	6.00	6.00	90	Police - Records
			CONCORD GROUP INSURANCE	03/06/23	33238	03-36106	9844790	6.00	6.00	90	Police - Records
							TOTAL	12.00	12.00		
		000003863	METROPOLITAN REPORTING BUREAU	03/06/23	33238	03-22943	9844791	15.00	15.00	90	Police - Records
			METROPOLITAN REPORTING BUREAU	03/06/23	33238	03-31112	9844791	6.00	6.00	90	Police - Records
			METROPOLITAN REPORTING BUREAU	03/06/23	33238	03-36267	9844791	6.00	6.00	90	Police - Records
			METROPOLITAN REPORTING BUREAU	03/06/23	33238	03-37865	9844791	9.00	9.00	90	Police - Records
			METROPOLITAN REPORTING BUREAU	03/01/14	33238	02-89330	Inv Rpts 9840246	15.00	15.00	90	Police - Records
			METROPOLITAN REPORTING BUREAU	03/01/14	33238	02-903	9840246	6.00	6.00	90	Police - Records
			METROPOLITAN REPORTING BUREAU	03/01/14	33238	02-97547	Inv Rpts 9840246	3.00	3.00	90	Police - Records
			METROPOLITAN REPORTING BUREAU	03/01/14	33238	03-00065	Inv Rpts 9840246	3.00	3.00	90	Police - Records
			METROPOLITAN REPORTING BUREAU	03/01/14	33238	03-1501	Inv Rpts 9840246	6.00	6.00	90	Police - Records
			METROPOLITAN REPORTING BUREAU	02/12/19	33238	02-76453 invest.rpt	9839575	3.00	3.00	90	Police - Records
			METROPOLITAN REPORTING BUREAU	02/09/27	33238	02-72386	Inv Rpts 9837110	12.00	12.00	90	Police - Records
			METROPOLITAN REPORTING BUREAU	02/09/24	33238	02-66268	Inv Rpts 9837026	3.00	3.00	90	Police - Records
			METROPOLITAN REPORTING BUREAU	01/08/13	33238	01-57640 invest. rpt	9824944	6.00	6.00	90	Police - Records
							TOTAL	93.00	93.00		
		000004429	UNIVERSAL UNDERWRITERS GROUP	03/09/18	33238	03-5538	9846997	10.00	10.00	90	Police - Records
							TOTAL	10.00	10.00		
		000006420	ALLSTATE INSURANCE	03/03/17	33238	03-10301	Inv Rpts 9842141	6.00	6.00	90	Police - Records
							TOTAL	6.00	6.00		
		000006427	HANOVER INSURANCE COMPANY	03/04/04	33238	02-68137	9842409	24.00	24.00	90	Police - Records

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36	0101	0000066427	HANOVER INSURANCE COMPANY HANOVER INSURANCE COMPANY	03/03/17	33238	03-13319	Inv Rpts 9842142	9.00	5.00	90	Police - Records
				02/12/18	33238	02-77699	Inv Rpts 9839577	6.00	6.00	90	Police - Records
							TOTAL	39.00	35.00		
				03/09/18	33238	03-63841	9846998	15.00	12.00	90	Police - Records
	000006431		STATE FARM INSURANCE				TOTAL	15.00	12.00		
				03/02/28	33238	03-10534	Inv Rpts 9841546	6.00	6.00	90	Police - Records
				03/02/28	33238	03-12317	Inv Rpts 9841546	6.00	6.00	90	Police - Records
							TOTAL	12.00	12.00		
	000006550		MERCHANTS MUTUAL INSURANCE CO MERCHANTS MUTUAL INSURANCE CO	03/06/23	33238	03-18886	9844794	12.00	9.00	90	Police - Records
				03/02/13	33238	02-97692	Inv Rpts 9841039	3.00	3.00	90	Police - Records
							TOTAL	15.00	12.00		
				03/03/17	33238	03-11475	Inv Rpts 9842143	9.00	9.00	90	Police - Records
	000007446		CHOICEPOINT				TOTAL	9.00	9.00		
				02/10/31	33238	02-71297	Inv Rpts 9838030	6.00	6.00	90	Police - Records
							TOTAL	6.00	6.00		
				03/03/17	33238	03-13302	Inv Rpts 9842145	6.00	6.00	90	Police - Records
	000007478		NT WASHINGTON ASSURANCE CORP				TOTAL	6.00	6.00		
				02/08/07	33216	NSF Charge - Police Admin	9835672	30.00	30.00	90	Police - Administration
				02/08/07	33234	Fingerprints	9835672	45.00	45.00	90	Check Not Honored-NSF
							TOTAL	75.00	75.00		
	000007604		SENTRY INSURANCE	02/08/29	33238	02-58031	Inv Rpts 9836357	6.00	6.00	90	Police - Records
							TOTAL	6.00	6.00		
				03/08/08	33238	03-33820	9845932	25.00	25.00	90	Police - Records
				03/06/23	33238	03-33820	9844797	15.00	15.00	90	Police - Records
	000007921		ALLSTATE INS CO ALLSTATE INS CO				TOTAL	40.00	40.00		
				03/04/04	33238	03-14961	9842416	6.00	6.00	90	Police - Records

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41	0101	000004107	HILLSIDE MIDDLE SCHOOL	03/06/30	41110	MAHONEY FIELD TRIP 6/6/03 9844978	9844978	6.00	6.00		
								TOTAL			
								CUSTOMER TYPE			
								TOTAL	423.00		
								131.44	131.44	90	SCHOOL HEALTH NURSE
								TOTAL	131.44		
								638.84	638.84	90	Health Dept
								TOTAL	638.84		
								30.00	30.00	90	
								30.00	30.00	90	DAY CARE PERMIT
	000007139	MANCHESTER DENTAL ALLIANCE		02/05/31	41898	Special Projects	9834244	60.00	60.00		
								TOTAL			
								30.00	30.00	90	CK #476
								285.00	285.00	90	FOOD PERMIT FEES
								TOTAL	285.00		
								23.35	23.35	90	PAYROLL 8/07/03 \$23.35
								TOTAL	23.35		
								CUSTOMER TYPE			
								TOTAL	1,148.63		
								808.72	808.72	90	A-1 Auto Body- Inv # 6807
50	000000029	MANCHESTER CITY SOLICITOR	MANCHESTER CITY SOLICITOR	03/07/31	50441	Insurance Reimbursement	9845768	1,835.92	1,835.92	90	
								758.00	758.00	90	
								TOTAL	1,727.92		
								1,267.40	1,267.40	90	WFO066889-161
								136.71	136.71	90	WFO066889-162
								136.36	136.36	90	WFO066889-162
								136.36	136.36	90	WFO066889-162
								136.36	136.36	90	WFO066889-162
								136.36	136.36	90	WFO066889-162
								TOTAL	713.01		
	000002769	MATTRESS CLOUD		03/08/39	50363	Drop-Off Center Revenue	9846735	52.50	52.50	90	135110 8/28/2003
								TOTAL	22.50		
								22.50	22.50		
								TOTAL	22.50		
								52.50	52.50		
								TOTAL	52.50		
								52.50	52.50		
								TOTAL	52.50		
								52.50	52.50		
								TOTAL	52.50		

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50	0101	000003201	THIREAULT CORPORATION	03/10/20	50130	175 Utility Insp OT 1.5hr	9847924	52.50	52.50	90	49 Harveill St we 10/11/03
			THIREAULT CORPORATION	03/10/10	50130	175 Utility Insp OT 3 hrs	9847813	105.00	105.00	90	w/e 10/4/03
						TOTAL		157.50	157.50		
		000005290	SCHOOL OF TECHNOLOGY	99/06/29	50363	Drop-Off Center Revenue	9809909	10.00	10.00	90	#48639 6/9/99
						TOTAL		10.00	10.00		
		000005488	CATE, GARY S	00/04/12	50363	Drop-Off Center Revenue	9813982	18.00	18.00	90	62912 3/29/00
			CATE, GARY S	00/04/12	50363	Drop-Off Center Revenue	9813982	38.00	38.00	90	62841 3/28/00
			CATE, GARY S	00/03/29	50363	Drop-Off Center Revenue	9813750	12.00	12.00	90	62682 3/24/00
			CATE, GARY S	00/03/29	50363	Drop-Off Center Revenue	9813750	16.00	16.00	90	62637 3/23/00
			CATE, GARY S	00/03/29	50363	Drop-Off Center Revenue	9813750	48.00	48.00	90	62604 3/23/00
			CATE, GARY S	00/03/29	50363	Drop-Off Center Revenue	9813750	48.00	48.00	90	62818 3/27/00
			CATE, GARY S	00/03/23	50363	Drop-Off Center Revenue	9813701	17.00	17.00	90	62531 3/21/00
			CATE, GARY S	00/03/23	50363	Drop-Off Center Revenue	9813701	24.00	24.00	90	62252 3/13/00
			CATE, GARY S	00/03/23	50363	Drop-Off Center Revenue	9813701	37.00	37.00	90	62237 3/13/00
			CATE, GARY S	00/03/23	50363	Drop-Off Center Revenue	9813701	42.00	42.00	90	62321 3/15/00
			CATE, GARY S	00/03/10	50363	Drop-Off Center Revenue	9813701	52.00	52.00	90	62331 3/15/00
			CATE, GARY S	00/03/08	50363	Drop-Off Center Revenue	9813581	43.00	43.00	90	TKT#62089, 3-8-00
			CATE, GARY S	00/03/08	50363	Drop-Off Center Revenue	9813581	16.00	16.00	90	#61915 3/3/00
			CATE, GARY S	00/03/08	50363	Drop-Off Center Revenue	9813581	28.00	28.00	90	#62032 3/07/00
			CATE, GARY S	00/03/08	50363	Drop-Off Center Revenue	9813581	37.00	37.00	90	#61859 3/2/00
			CATE, GARY S	00/03/08	50363	Drop-Off Center Revenue	9813581	37.00	37.00	90	#61872 3/3/00
			CATE, GARY S	00/03/08	50363	Drop-Off Center Revenue	9813581	60.00	60.00	90	#61835 3/2/00
			CATE, GARY S	00/02/29	50363	Drop-Off Center Revenue	9813379	15.00	15.00	90	TKT#61652, 2-24-00
			CATE, GARY S	00/02/23	50363	Drop-Off Center Revenue	9813327	43.00	43.00	90	TKT 61432, 2-16-00
			CATE, GARY S	00/02/17	50363	Drop-Off Center Revenue	9813327	39.00	39.00	90	TKT 61402 2-14-00
			CATE, GARY S	00/02/10	50363	Drop-Off Center Revenue	9813080	48.00	48.00	90	#61237 2/7/00
			CATE, GARY S	00/02/05	50363	Drop-Off Center Revenue	9813080	21.00	21.00	90	#61125 2/3/00
			CATE, GARY S	00/02/02	50363	Drop-Off Center Revenue	9813080	2.00	2.00	90	#61058 2/1/00
			CATE, GARY S	00/02/02	50363	Drop-Off Center Revenue	9813080	18.00	18.00	90	#61057 2/1/00
			CATE, GARY S	00/01/28	50363	Drop-Off Center Revenue	9813010	20.00	20.00	90	60935 1/26/2000
			CATE, GARY S	00/01/24	50363	Drop-Off Center Revenue	9813010	27.00	27.00	90	#60762 1/19/00
			CATE, GARY S	00/01/24	50363	Drop-Off Center Revenue	9813010	31.00	31.00	90	
			CATE, GARY S	00/01/24	50363	Drop-Off Center Revenue	9813010	33.00	33.00	90	#60707 1/17/00
			CATE, GARY S	00/01/24	50363	Drop-Off Center Revenue	9813010	41.00	41.00	90	#60417 1/10/00
			CATE, GARY S	00/01/24	50363	Drop-Off Center Revenue	9813010	146.00	146.00	90	#60809 1/20/00
						TOTAL		1,057.00	1,057.00		
		000005611	ERNEST L RANDALL	03/08/06	50363	Drop-Off Center Revenue	9845963	123.50	123.50	90	tket# 133228 8-4-03
						TOTAL		123.50	123.50		
		000005858	SILVER, KEITH	02/12/27	50363	Drop-Off Center Revenue	9840026	57.00	57.00	90	12/20 Ticket 121610

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50	0101	000005981	COLD STONE DEVELOPMENT	01/11/08	50363	Drop-Off Center Revenue	9827382	57.00		
							TOTAL	57.00		
			COLD STONE DEVELOPMENT	01/10/04	50363	Drop-Off Center Revenue	9826396	105.00	90	11/5 Ticket 98762
			COLD STONE DEVELOPMENT	01/03/21	50363	Drop-Off Center Revenue	9826156	58.50	90	10/2 Ticket 96420
			COLD STONE DEVELOPMENT	01/09/14	50363	Drop-Off Center Revenue	9825794	31.50	90	9/17 Ticket 95617
			COLD STONE DEVELOPMENT	01/09/07	50363	Drop-Off Center Revenue	9825663	133.50	90	9/12 Ticket 95296
			COLD STONE DEVELOPMENT	01/08/24	50363	Drop-Off Center Revenue	9825476	406.50	90	9/4 Ticket 94786
			COLD STONE DEVELOPMENT	01/08/24	50363	Drop-Off Center Revenue	9825476	18.00	90	8/22 Ticket 94169
			COLD STONE DEVELOPMENT	01/08/24	50363	Drop-Off Center Revenue	9825476	168.00	90	8/22 Ticket 94178
			COLD STONE DEVELOPMENT	01/08/22	50363	Drop-Off Center Revenue	9825476	168.00	90	8/23 Ticket 94198
			COLD STONE DEVELOPMENT	01/08/22	50363	Drop-Off Center Revenue	9825476	134.50	90	8/21 Ticket 94107
			COLD STONE DEVELOPMENT	01/08/17	50363	Drop-Off Center Revenue	9825286	156.00	90	8/20 Ticket 93977
			COLD STONE DEVELOPMENT	01/08/17	50363	Drop-Off Center Revenue	9825286	73.20	90	8/15 Ticket 93686
			COLD STONE DEVELOPMENT	01/08/17	50363	Drop-Off Center Revenue	9825286	76.50	90	8/15 Ticket 93713
			COLD STONE DEVELOPMENT	01/08/16	50363	Drop-Off Center Revenue	9825286	88.50	90	8/16b Ticket 93759
			COLD STONE DEVELOPMENT	01/08/16	50363	Drop-Off Center Revenue	9825286	292.50	90	8/10/01 Ticket 93487
							TOTAL	1,900.20		
			000006160 NEUMAN, STEVEN	03/08/04	50229	Charge adjustment		25.00	90	Worker's Comp Overpayment
			NEUMAN, STEVEN	03/06/13	50229	Worker's Comp Overpayment	9844232	133.26	90	Date of Injury:12/25/2002
							TOTAL	158.26		
			000006172 CHAKAS, CHRIS	03/06/30	50229	Hgwy W/C salary op reim	9845639	96.49	90	doi 9-11-01
			CHAKAS, CHRIS	00/11/28	50229	Hgwy W/C salary op reim	9818435	63.84	90	Workers Comp reimburse
							TOTAL	160.33		
			000006173 HEALY, MIKE	00/11/28	50229	Hgwy W/C salary op reim	9818436	218.98	90	Workers Comp reimburse
							TOTAL	218.98		
			000006174 KISKINIS, JOHN	00/11/28	50229	Hgwy W/C salary op reim	9818437	486.53	90	Workers Comp reimburse
							TOTAL	486.53		
			000006081 MASTERCRAFT PAINTING	03/02/24	50363	Drop-Off Center Revenue	9841515	61.50	90	2/20 Ticket 123049
							TOTAL	61.50		
			000006934 PASIC, JASMIN	03/07/15	50216	NSF Charge - Highway	9845252	30.00	90	Check #104 dated 6/25/03
			PASIC, JASMIN	03/07/15	50363	Drop-Off Center Revenue	9845252	196.50	90	
							TOTAL	226.50		
			000007105 VLAHOS, ALEXANDER	03/03/10	50363	Drop-Off Center Revenue	9841736	15.00	90	3/5 Ticket 123406

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50	0101	006007506	DOBSON, NEVILLE	03/10/06	50363	Drop-Off Center Revenue	9847715	20.00	90	20.00	136391 9/18/03
				TOTAL				15.00		15.00	
				02/08/20	50363	Drop-Off Center Revenue	9836293	66.00	90	66.00	8/7 Ticket 114136
				TOTAL				66.00		66.00	
	000007589		KRUGER, MICHAEL	02/11/26	50363	Drop-Off Center Revenue	9838794	87.00	90	87.00	11/18 Ticket 120385
				TOTAL				87.00		87.00	
				02/12/12	50363	Drop-Off Center Revenue	9838968	132.00	90	132.00	11/26 Ticket 120786
				TOTAL				132.00		132.00	
	000007844		CUNNINGHAM JR, WILLIAM	03/10/14	50363	Drop-Off Center Revenue	9847833	33.00	90	33.00	137880 10/10/03
				03/10/10	50363	Drop-Off Center Revenue	9847833	24.00	90	24.00	137738 10/8/03
				TOTAL				57.00		57.00	
				03/01/30	50363	Drop-Off Center Revenue	9840848	12.00	90	12.00	12/31 Ticket 121907
	000007864		MARTIN, MARGUERITE	TOTAL				12.00		12.00	
				03/03/10	50363	Drop-Off Center Revenue	9841738	72.00	90	72.00	2/26 Ticket 123204
				TOTAL				72.00		72.00	
				03/10/17	50363	Drop-Off Center Revenue	9847939	57.00	90	57.00	138182 10/16/03
	000007934		BEAUDET, PAUL	03/10/03	50363	Drop-Off Center Revenue	9847718	24.00	90	24.00	137287 10/01/03
				03/09/29	50363	Drop-Off Center Revenue	9847566	24.00	90	24.00	137053 9/26/2003
				03/08/18	50363	Drop-Off Center Revenue	9846147	34.50	90	34.50	134139 8/15/2003
				03/08/06	50363	Drop-Off Center Revenue	9845976	15.00	90	15.00	tk# 133381 8-5-03
	000007939		JONES, MICHAEL	03/07/24	50363	Drop-Off Center Revenue	9845804	54.50	90	54.50	132359 7/22/2003
				03/07/07	50363	Drop-Off Center Revenue	9845085	57.00	90	57.00	130783 6/30/2003
				03/07/07	50363	Drop-Off Center Revenue	9845085	75.00	90	75.00	130800 6/30/2003
				TOTAL				341.00		341.00	
	000007938		HUARD, SCOTT	03/03/31	50363	Drop-Off Center Revenue	9842310	39.00	90	39.00	3/14 Ticket 123649
				TOTAL				39.00		39.00	
				03/03/31	50363	Drop-Off Center Revenue	9842311	33.00	90	33.00	3/19 Ticket 123952
				TOTAL				33.00		33.00	

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50	0101	000007941	MARTINEAU, FRANK	TOTAL				33.00	33.00		
				03/03/31	50216	NSP Charge	9842313	30.00	30.00	90	bounced check # 1163
				03/03/31	50363	Drop-Off Center Revenue	9842313	64.50	64.50	90	3/18 bounced check # 1163
				TOTAL				94.50	94.50		
		000007983	VILGRAIN, MARIE	TOTAL				46.50	46.50	90	TKT# 125223 4-14-03
				03/04/24	50363	Drop-Off Center Revenue	9843074	46.50	46.50		
				TOTAL				46.50	46.50		
				03/05/06	50363	Drop-Off Center Revenue		15.00	15.00	90	tk# 125944 4-23-03
		000007989	LAWRENCE, MARK	TOTAL				15.00	15.00		
				TOTAL				30.00	30.00	90	ck#1156 4-16-03
				03/05/06	50216	NSF Charge - Highway	9843219	36.00	36.00	90	ck# 1156 4-16-03
				03/05/06	50363	Drop-Off Center Revenue	9843219	66.00	66.00		
		000008001	YOUNG, RANDALL	TOTAL				79.50	79.50	90	128803 6-2-03
				03/06/04	50363	Drop-Off Center Revenue	9844108	79.50	79.50		
				TOTAL				417.56	417.56	90	doi 1-3-01
				03/05/06	50229	Hgwy W/C salary op teim	9843224	417.56	417.56		
		000008005	MANN, STEVE	TOTAL				92.11	92.11	90	doi 10-11-02
				03/05/06	50229	Hgwy W/C salary op teim	9843225	92.11	92.11		
				TOTAL				158.70	158.70	90	doi 1-17-03
				03/05/06	50229	Hgwy W/C salary op teim	9843226	166.17	166.17	90	doi 4-26-02 balance due
		000008008	GOSS, SCOTT	TOTAL				324.87	324.87		
				03/05/06	50229	Hgwy W/C salary op teim	9843226	166.17	166.17		
				TOTAL				179.50	179.50	90	#126776 5/3/2003
				03/05/13	50363	Drop-Off Center Revenue	9843291	179.50	179.50		
		000008015	LACOURSE, TODD	TOTAL				68.50	68.50	90	133922 8/12/2003
				03/08/13	50363	Drop-Off Center Revenue	9846152	81.50	81.50	90	133916 8/12/2003
				03/08/13	50363	Drop-Off Center Revenue	9846152	154.50	154.50	90	133899 8/12/2003
				03/08/01	50363	Drop-Off Center Revenue	9845892	151.50	151.50	90	132889 7/30/2003
		000008048	SIDERIS, GEORGE J	TOTAL				215.00	215.00	90	132767 7/29/2003
				03/08/01	50363	Drop-Off Center Revenue	9845892	215.00	215.00	90	#127949 5/19/03
				03/05/21	50363	Drop-Off Center Revenue	9843828	99.00	99.00		
				TOTAL				68.50	68.50	90	133922 8/12/2003

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50	0101	000008052	TOWNE, FRANCIS J	03/09/12	50363	Drop-Off Center Revenue	9845965	28.50	770.00	90	tkct#35660-8-03
			TOWNE, FRANCIS J	03/09/05	50363	Drop-Off Center Revenue	9846835	30.00	28.50	90	135431 9/4/2003
			TOWNE, FRANCIS J	03/09/02	50363	Drop-Off Center Revenue	9846774	18.00	30.00	90	135156 8/29/2003
			TOWNE, FRANCIS J	03/08/29	50363	Drop-Off Center Revenue	9846774	63.00	18.00	90	135043 8/28/2003
			TOWNE, FRANCIS J	03/08/29	50363	Drop-Off Center Revenue	9846774	94.50	63.00	90	135042 8/28/2003
			TOWNE, FRANCIS J	03/08/29	50363	Drop-Off Center Revenue	9846774	97.50	94.50	90	135041 8/28/2003
			TOWNE, FRANCIS J	03/08/28	50363	Drop-Off Center Revenue	9846774	42.50	97.50	90	134754 8/25/2003
			TOWNE, FRANCIS J	03/08/28	50363	Drop-Off Center Revenue	9846774	70.50	42.50	90	134850 8/26/2003
			TOWNE, FRANCIS J	03/08/28	50363	Drop-Off Center Revenue	9846774	84.00	70.50	90	134904 8/26/2003
			TOWNE, FRANCIS J	03/08/28	50363	Drop-Off Center Revenue	9846774	99.00	84.00	90	134949 8/27/2003
			TOWNE, FRANCIS J	03/08/06	50363	Drop-Off Center Revenue	9845981	12.00	99.00	90	tkct# 13316 8-5-03
			TOWNE, FRANCIS J	03/08/01	50363	Drop-Off Center Revenue	9845895	38.00	12.00	90	132779 7/29/2003
			TOWNE, FRANCIS J	03/07/08	50363	Drop-Off Center Revenue	9845093	34.50	38.00	90	131013 7/3/2003
			TOWNE, FRANCIS J	03/06/24	50363	Drop-Off Center Revenue	9844748	66.00	34.50	90	130227 6/20/2003
			TOWNE, FRANCIS J	03/06/23	50363	Drop-Off Center Revenue	9844748	39.00	66.00	90	130042 6/19/2003
			TOWNE, FRANCIS J	03/06/19	50363	Drop-Off Center Revenue	9844748	27.00	39.00	90	129896 6/17/2003
			TOWNE, FRANCIS J	03/06/19	50363	Drop-Off Center Revenue	9844748	31.50	27.00	90	129880 6/17/2003
			TOWNE, FRANCIS J	03/06/19	50363	Drop-Off Center Revenue	9844748	39.00	31.50	90	129935 6/17/2003
			TOWNE, FRANCIS J	03/06/18	50363	Drop-Off Center Revenue	9844748	72.00	39.00	90	129889 6/17/2003
			TOWNE, FRANCIS J	03/06/18	50363	Drop-Off Center Revenue	9844748	54.00	72.00	90	129798 6/16/2003
			TOWNE, FRANCIS J	03/06/18	50363	Drop-Off Center Revenue	9844748	66.00	54.00	90	129760 6/16/2003
			TOWNE, FRANCIS J	03/06/13	50363	Drop-Off Center Revenue	9844244	33.00	66.00	90	129540 6/11/2003
			TOWNE, FRANCIS J	03/06/09	50363	Drop-Off Center Revenue	9844119	39.00	33.00	90	129263 6/7/2003
			TOWNE, FRANCIS J	03/05/21	50363	Drop-Off Center Revenue	9843832	19.50	39.00	90	#127975 5/19/03
			TOWNE, FRANCIS J	03/05/21	50363	Drop-Off Center Revenue	9843832	19.50	19.50	90	#128037 5/20/03
			TOWNE, FRANCIS J	03/05/21	50363	Drop-Off Center Revenue	9843832	33.00	19.50	90	#127813 5/17/03
			TOWNE, FRANCIS J	03/05/21	50363	Drop-Off Center Revenue	9843832	39.00	33.00	90	#127976 5/19/03
			TOWNE, FRANCIS J	03/05/21	50363	Drop-Off Center Revenue	9843832	48.00	39.00	90	#128012 5/19/03
			TOWNE, FRANCIS J	03/05/21	50363	Drop-Off Center Revenue	9843832	58.50	48.00	90	#128011 5/19/03
						TOTAL		1,396.00	58.50		
						TOTAL		1,396.00			
			000008107 KOZA, ANDREW	03/06/12	50363	Drop-Off Center Revenue	9844248	64.50	64.50	90	129076 6/5/2003
						TOTAL		64.50			
			000008111 THOMPSON, STEVE	03/07/25	50229	Worker's Comp Overpayment	9845813	598.72	598.72	90	Date Of Injury: 6-16-03
			THOMPSON, STEVE	03/06/13	50229	Worker's Comp Overpayment	9844250	82.97	82.97	90	Date of Injury: 3/5/2001
						TOTAL		681.69			
			000008113 ROISVERT, TIMOTHY	03/06/13	50229	Worker's Comp Overpayment	9844252	51.13	51.13	90	Date of Injury: 8/7/2002
						TOTAL		51.13			



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50	0101	000008114 POISSON, KYLE	03/06/13	50229	Worker's Comp Overpayment	9844253	440.93	440.93	90	DOI: 3/28/2001&4/19/2002
					TOTAL		440.93	440.93		
		000008115 FITZGERALD, RYAN	03/06/13	50229	Worker's Comp Overpayment	9844254	36.92	36.92	90	Date of Injury: 11/18/2002
					TOTAL		36.92	36.92		
		000008139 TREMBLAY, DEREK W	03/06/23	50363	Drop-Off Center Revenue	9844753	37.50	37.50	90	129493 6/11/2003
					TOTAL		37.50	37.50		
		000008150 RUST, KENNETH J	03/06/24	50363	Drop-Off Center Revenue	9844761	33.00	33.00	90	130312 6/21/2003
					TOTAL		33.00	33.00		
		000008196 FERRI, MARK A	03/07/15	50363	Drop-Off Center Revenue	9845269	51.00	51.00	90	131378 7/9/2003
					TOTAL		51.00	51.00		
		000008220 KOMM, HOWARD	03/07/25	50229	Worker's Comp Overpayment	9845817	866.76	766.76	90	Date of Injury: 2-17-03
					TOTAL		866.76	766.76		
		000008234 POLANCO, EDDY R	03/08/07	50363	Drop-Off Center Revenue	9845985	84.50	84.50	90	tkct#132590
					TOTAL		84.50	84.50		
		000008262 BELANGER, CHRIS	03/08/15	50229	Worker's Comp Overpayment	9846161	482.44	332.44	90	Date of Injury: 7/24/03
					TOTAL		482.44	332.44		
		000008270 MORSE, RONALD A	03/08/25	50363	Drop-Off Center Revenue	9846613	89.00	89.00	90	133936 8/12/2003
					TOTAL		89.00	89.00		
		000008297 GILBERT, DEREK	03/09/03	50229	Worker's Comp Overpayment	9846784	94.76	44.76	90	Date of Injury: 12/12/02
					TOTAL		94.76	44.76		
		000008307 WADSWORTH, GARY T	03/09/15	50363	Drop-Off Center Revenue	9846971	35.00	35.00	90	135219 8/29/2003
					TOTAL		35.00	35.00		
		000008326 HODKINS, LEONARD	03/09/16	50363	Drop-Off Center Revenue	9847473	50.00	50.00	90	135615 9/6/2003
					TOTAL		50.00	50.00		

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50	0101	000008371	LEWIS, PETER	03/10/06	50363	Drop-Off Center Revenue	9847733	129.00	129.00	90	136637 9/20/03
				TOTAL				129.00	129.00		
				03/10/06	50363	Drop-Off Center Revenue	9847736	43.50	43.50	90	136996 9/25/03
				TOTAL				43.50	43.50		
		000008392	SIMARD, DAVID EDWARD	03/10/10	50363	Drop-Off Center Revenue	9847851	24.50	24.50	90	137512 10/4/03
				TOTAL				24.50	24.50		
				03/10/20	50363	Drop-Off Center Revenue	9847948	5.00	5.00	90	137728 10/7/03
				TOTAL				5.00	5.00		
52		000003287	MOREHOUSE, LINDA T MOREHOUSE, LINDA T	03/06/19	D2646	Permits/Bedford	9844348	36.00	36.00	90	
				03/05/19	D2646	Permits/Bedford	9843369	36.00	35.00	90	
				TOTAL				72.00	71.00		
				CUSTOMER TYPE TOTAL				17,742.81	14,417.40		
		000004422	WEBSTER, CHRIS WEBSTER, CHRIS	03/06/19	H2646	Permits/Millyard	9844358	31.00	31.00	90	
				03/05/19	H2646	Permits/Millyard	9843379	31.00	18.00	90	
				TOTAL				62.00	49.00		
				98/07/28	5C682	Materials - Signals	9804865	110.48	51.89	90	POLICE DETAIL
		000004817	CAMPBELL, DENNIS CAMPBELL, DENNIS CAMPBELL, DENNIS	98/07/28	5C682	Materials - Signals	9804865	1,025.00	179.18	90	CABINET/PUSHBUTTON
				98/07/28	52921	Repair Traffic Signals	9804865	349.92	349.92	90	LABOR SIGNALS
				TOTAL				1,485.40	580.99		
				00/06/06	5C682	Materials - Signals	9814844	925.40	925.40	90	
		000005747	PARIS, MARK PARIS, MARK	00/06/06	52921	Repair Traffic Signals	9814844	197.31	197.31	90	Traffic - Signs
				TOTAL				1,122.71	1,122.71		
		000005757	DAVIS, JACQUELINE	03/08/25	B2646	Permits/Pine St	9846280	45.00	45.00	90	
				TOTAL				45.00	45.00		
		000005866	VERIZON	03/08/14	52652	Meter Hood	9846075	630.00	458.76	90	Trfc-Hartnett Metered Lot
				TOTAL				630.00	458.76		

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52	0101	000005973	BRIAN SMITH	00/08/09	5C682	Materials - Signals	9816151	622.37	622.37	90	
			BRIAN SMITH	00/08/09	52921	Repair Traffic Signals	9816151	82.50	82.50	90	Traffic - Signs
						TOTAL		704.87	704.87		
		000006663	JAMES ASSOCIATES	03/04/21	12646	Permits/Fleet	9842774	60.00	60.00	90	
						TOTAL		60.00	60.00		
		000006680	GREENBERG, MICHAEL	03/09/22	H2646	Permits/Millyard	9847207	35.00	35.00	90	
						TOTAL		35.00	35.00		
		000006871	GEORGIODIS, SOULTANA	02/12/19	5A646	Downtown On-Street Permit	9839785	31.00	31.00	90	
			GEORGIODIS, SOULTANA	02/10/17	5A646	Downtown On-Street Permit	9837639	31.00	31.00	90	
						TOTAL		62.00	62.00		
		000006977	LORENZ, TERESA	01/10/22	5C682	Materials - Signals	9826959	934.60	934.60	90	
			LORENZ, TERESA	01/10/22	52921	Repair Traffic Signals	9826959	153.26	153.26	90	Traffic - Signs
						TOTAL		1,087.86	1,087.86		
		000006981	SMITH, SANDRA	03/09/22	A2646	Permits/Pearl St	9847239	45.00	32.03	90	
						TOTAL		45.00	32.03		
		000007166	ROBICHAUD, DAVID	03/09/22	12646	Permits/Fleet	9847254	60.00	60.00	90	
						TOTAL		60.00	60.00		
		000007307	GARCIA, DANIELLE	02/04/24	5C682	Materials - Signals	9832429	121.00	121.00	90	
			GARCIA, DANIELLE	02/04/24	5C682	Materials - Signals	9832429	2,035.93	2,035.93	90	
			GARCIA, DANIELLE	02/04/24	52921	Repair Traffic Signals	9832429	433.47	433.47	90	Traffic - Signs
						TOTAL		2,590.40	2,590.40		
		000007320	VIGNOLA, TAMMY	03/09/22	5A646	Downtown On-Street Permit	9847264	35.00	35.00	90	
						TOTAL		35.00	35.00		
		000007350	TERRIEN, LESLIE	03/04/21	52646	Permits/Hartnett	9842845	41.00	37.55	90	
						TOTAL		41.00	37.55		
		000007386	PAUL, MICHAEL	03/09/22	52646	Permits/Hartnett	9847271	45.00	45.00	90	

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52	0101	000007485	MACCULLOCK, JOSH			TOTAL		45.00	45.00		
				03/09/22	5A646	Downtown On-Street Permit	9847279	35.00	35.00	90	
				03/08/25	5A646	Downtown On-Street Permit	9846450	35.00	35.00	90	
						TOTAL		70.00	70.00		
		000007526	GCI COMMUNICATIONS	03/06/19	H2646	Permits/Millyard	9844558	93.00	93.00	90	
				03/05/19	H2646	Permits/Millyard	9843598	93.00	93.00	90	
				03/04/21	H2646	Permits/Millyard	9842864	93.00	93.00	90	
						TOTAL		279.00	279.00		
		000007569	NADOLNY, BRENDA	03/01/21	5A646	Downtown On-Street Permit	9840609	31.00	31.00	90	
				02/12/19	5A646	Downtown On-Street Permit	9839879	31.00	31.00	90	
				02/11/19	5A646	Downtown On-Street Permit	9838555	31.00	13.00	90	
						TOTAL		93.00	75.00		
		000007593	TATRO, CINDY	03/09/22	5A646	Downtown On-Street Permit	9847287	35.00	35.00	90	
				03/08/25	5A646	Downtown On-Street Permit	9846458	35.00	13.00	90	
						TOTAL		70.00	48.00		
		000007624	PAQUIN, MELISSA	03/02/24	5A646	Downtown On-Street Permit	9841408	31.00	31.00	90	
				03/01/21	5A646	Downtown On-Street Permit	9840622	31.00	31.00	90	
				02/12/19	5A646	Downtown On-Street Permit	9839892	31.00	31.00	90	
				02/11/19	5A646	Downtown On-Street Permit	9838568	31.00	31.00	90	
		000007665	20 20 VISUAL ARTS INC			TOTAL		124.00	124.00		
				03/04/21	52646	Permits/Hartnett	9842891	41.00	41.00	90	
				03/03/18	52646	Permits/Hartnett	9842076	41.00	41.00	90	
				03/02/24	52646	Permits/Hartnett	9841418	41.00	41.00	90	
		000007685	RANDHAL, ABRAHAM			TOTAL		123.00	123.00		
				02/10/16	5A921	Repair Labor - Signs	9837422	87.84	87.84	90	
				02/10/16	5B682	Materials - Signs	9837422	2.00	2.00	90	
						TOTAL		89.84	89.84		
		000007697	BEHNKE, MARY	03/06/19	H2646	Permits/Millyard	9844583	31.00	31.00	90	
				03/05/19	H2646	Permits/Millyard	9843625	31.00	31.00	90	
						TOTAL		62.00	62.00		

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52	0101	000007715	CAMANN, ANN	03/09/22	H2646	Permits/Millyard	9847307	35.00	27.00	90	
						TOTAL		35.00	27.00		
		000007718	GOTT, ANDREA	03/09/22	5A646	Downtown On-Street Permit	9847308	35.00	35.00	90	
			GOTT, ANDREA	03/08/25	5A646	Downtown On-Street Permit	9846480	35.00	35.00	90	
			GOTT, ANDREA	03/07/18	5A646	Downtown On-Street Permit	9845561	35.00	17.00	90	
						TOTAL		105.00	87.00		
		000007722	FRENCH, SUSAN	03/09/22	H2646	Permits/Millyard	9847309	35.00	35.00	90	
			FRENCH, SUSAN	03/08/25	H2646	Permits/Millyard	9846481	35.00	35.00	90	
						TOTAL		70.00	70.00		
		000007727	RH WHITE	02/11/26	5C682	Materials - Signals	9838716	111.20	111.20	90	
			RH WHITE	02/11/26	52921	Repair Traffic Signals	9838716	178.58	178.58	90	Traffic - Signs
						TOTAL		289.78	289.78		
		000007735	BRUCE, JEN	03/09/22	D2646	Permits/Bedford	9847310	40.00	40.00	90	
						TOTAL		40.00	40.00		
		000007742	QUELLETTE, KIM	03/09/22	5A646	Downtown On-Street Permit	9847314	35.00	35.00	90	
			QUELLETTE, KIM	03/08/25	5A646	Downtown On-Street Permit	9846486	35.00	35.00	90	
						TOTAL		70.00	70.00		
		000007756	REINERT, AMY	03/06/19	5A646	Downtown On-Street Permit	9844597	31.00	30.97	90	
						TOTAL		31.00	30.97		
		000007764	COME, LILLIAN	03/09/22	H2646	Permits/Millyard	9847317	35.00	35.00	90	
						TOTAL		35.00	35.00		
		000007778	HIGGINBOTHAM, NATOSHA	03/09/22	5A646	Downtown On-Street Permit	9847319	35.00	35.00	90	
			HIGGINBOTHAM, NATOSHA	03/08/25	5A646	Downtown On-Street Permit	9846491	35.00	27.00	90	
						TOTAL		70.00	62.00		
		000007795	GERMOND, LIZ	03/04/21	5A646	Downtown On-Street Permit	9842924	31.00	31.00	90	
			GERMOND, LIZ	03/03/18	5A646	Downtown On-Street Permit	9842111	31.00	31.00	90	
			GERMOND, LIZ	03/02/24	5A646	Downtown On-Street Permit	9841453	31.00	31.00	90	
			GERMOND, LIZ	03/01/21	5A646	Downtown On-Street Permit	9840667	31.00	31.00	90	
			GERMOND, LIZ	02/12/19	5A646	Downtown On-Street Permit	9839939	31.00	31.00	90	

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52	0101	000007876	THIBEAULT, AMANDA	03/09/22	52646	Permits/Hartnett	9847335	155.00	155.00	90	
						TOTAL		45.00	45.00		
		000007878	FOURNIER, DIAN	03/02/19	5C682	Materials - Signals	9841050	333.60	333.60	90	
			FOURNIER, DIAN	03/02/19	52921	Repair Traffic Signals	9841050	114.45	114.45	90	Traffic - Signs
						TOTAL		448.05	448.05		
		000007887	BRUNN, JOSEPH	03/02/26	5C682	Materials - Signals	9841488	2,066.98	2,066.98	90	
			BRUNN, JOSEPH	03/02/26	52921	Repair Traffic Signals	9841488	699.36	699.36	90	Traffic - Signs
						TOTAL		2,766.34	2,766.34		
		000008009	IVERSON, MARY C	03/06/09	5C682	Materials - Signals	9844058	88.47	88.47	90	
			IVERSON, MARY C	03/06/09	52921	Repair Traffic Signals	9844058	279.69	279.69	90	Traffic - Signs
						TOTAL		368.16	368.16		
		000008032	STEVENS, KATHY	03/09/22	52646	Permits/Hartnett	9847351	45.00	45.00	90	
						TOTAL		45.00	45.00		
		000008043	BROWN, WILLARD	03/09/22	5A646	Downtown On-Street Permit	9847353	35.00	34.00	90	
						TOTAL		35.00	34.00		
		000008058	GEHARDT FOR PRESIDENT	03/09/22	52646	Permits/Hartnett	9847358	45.00	45.00	90	
						TOTAL		45.00	45.00		
		000008079	DECATO, KIM	03/09/23	H2646	Permits/Willyard	9847365	35.00	31.00	90	
						TOTAL		35.00	31.00		
		000008121	MCKEW, JENNIFER	03/09/22	H2646	Permits/Willyard	9847375	35.00	35.00	90	
			MCKEW, JENNIFER	03/08/25	H2646	Permits/Willyard	9846544	35.00	35.00	90	
						TOTAL		70.00	70.00		
		000008122	SHEEHAN, JENNIFER	03/09/22	H2646	Permits/Willyard	9847376	35.00	35.00	90	
			SHEEHAN, JENNIFER	03/08/25	H2646	Permits/Willyard	9846545	35.00	35.00	90	
			SHEEHAN, JENNIFER	03/07/18	H2646	Permits/Willyard	9845627	35.00	35.00	90	
						TOTAL		105.00	105.00		

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52	0101	000008201	THERRIEN, MARIE THERRIEN, MARIE	03/07/23 03/07/23	5C652 52921	Materials - Signals Repair Traffic Signals	9845698 9845698	147.00 30.15	90 90	46.88 30.15	Traffic - Signs
						TOTAL		177.15		77.03	
	000008243		ROLLO, MIKE ROLLO, MIKE	03/09/22 03/08/25	5A646 5A646	Downtown On-Street Permit Downtown On-Street Permit	9847393 9846562	35.00 35.00	90 90	35.00 35.00	
						TOTAL		70.00		70.00	
	000008246		PETRILLO, TOM PETRILLO, TOM	03/09/22 03/08/25	5A646 5A646	Downtown On-Street Permit Downtown On-Street Permit	9847396 9846565	35.00 35.00	90 90	35.00 35.00	
						TOTAL		70.00		70.00	
	000008257		FUZHAKAL, PRASOON FUZHAKAL, PRASOON	03/09/22 03/08/25	H2646 H2646	Permits/Willyard Permits/Willyard	9847402 9846571	35.00 35.00	90 90	35.00 35.00	
						TOTAL		70.00		70.00	
	000008285		COTE, JILLIAN	03/09/22	5A646	Downtown On-Street Permit	9847404	35.00	90	35.00	
						TOTAL		35.00		35.00	
	000008287		WILSON, NANCY	03/09/22	H2646	Permits/Willyard	9847406	35.00	90	35.00	
						TOTAL		35.00		35.00	
	000008304		LANGTON, DEBBIE	03/09/22	52646	Permits/Hartnett	9847417	45.00	90	45.00	
						TOTAL		45.00		45.00	
						CUSTOMER TYPE TOTAL		13,174.34			
65	000008561		NATIONAL MUSIC WORKSHOP, THE	02/06/12	6B927	P&R Salary Reimbursement	9833654	225.00	90	75.00	
						TOTAL		225.00		75.00	
	000007212		GRANITE STATE OPERA GRANITE STATE OPERA GRANITE STATE OPERA	02/03/12 02/03/12 02/03/12	6A130 65130 65230	Parks OT Reimbursement OT Salary Reimbursement Fica Reimbursement	9830942 9830942 9830942	183.47 57.49 14.04	90 90 90	183.47 57.49 14.04	
						TOTAL		255.00		255.00	
	000008192		COSTA, JOHN C COSTA, JOHN C	03/07/01 03/07/01	65216 65459	NSF Charge - Admin Pool Concessions	9845213 9845213	30.00 2,051.00	90 90	30.00 601.00	Parks - Administration

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						TOTAL	2,081.00	631.00		
						CUSTOMER TYPE				
						TOTAL	2,561.00	961.00		
						FUND				
						TOTAL	197,750.32	149,403.71		
65	0204	000000064	SCHOOL ADMINISTRATIVE UNIT #37	03/08/31	65968 Hallsville Roof & Drain	9846685	13,682.26	13,682.26	90	Perm-A-Drive paid 9/15/03
						TOTAL	13,682.26	13,682.26		
						CUSTOMER TYPE				
						TOTAL	13,682.26	13,682.26		
						FUND				
						TOTAL	13,682.26	13,682.26		
33	0205	000003323	DEPT OF HEALTH & HUMAN SERVICE	03/06/30	33043 Juvenile Delinquency	9846213	15,359.13	.01	90	Police - Other Fed Grants
						TOTAL	15,359.13	.01		
						CUSTOMER TYPE				
						TOTAL	15,359.13	.01		
41	000004238	FEDERAL GOVERNMENT		02/11/15	41039 Health Care Grant	9838243	15,000.00	.94	90	Health - Other Fed Grants
						TOTAL	15,000.00	.94		
				02/10/01	41096 Maternal and Child Health	9838770	3,489.07	817.26	90	October
						TOTAL	3,489.07	817.26		
				02/10/01	41113 Tobacco Prevention	9838766	4,393.59	4,393.59	90	October 02
						TOTAL	4,393.59	4,393.59		
						CUSTOMER TYPE				
						TOTAL	22,882.66	5,211.79		
65	000007671	CASSIDY, JAMES		02/10/04	65461 Donations - Other	9837278	780.00	780.00	90	Parks/Rec/Cem-Other Fed Gr
						TOTAL	780.00	780.00		
						CUSTOMER TYPE				
						TOTAL	780.00	780.00		



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13	0301	000000064	SCHOOL ADMINISTRATIVE UNIT #37	01/10/24	13965	FIBER TO MARIE STREET	9827028	818.00	818.00	90	YOUTH CENTER
							TOTAL	818.00	818.00		
				01/06/19	13965	PENT III PC'S	9823721	9,930.00	9,930.00	90	WEL PO#: 939518
							TOTAL	9,930.00	9,930.00		
							CUSTOMER TYPE TOTAL	10,748.00	10,748.00		
							FUND TOTAL	10,748.00	10,748.00		
27	0801	0000005684	CASEYS SEPTIC SERVICE	01/05/14	27137	SEPTAGE PERMITS	9822519	20.00	20.00	90	Trucks #12 & #13
			CASEYS SEPTIC SERVICE	01/04/30	27137	EPD Septage	9822332	19.13	19.13	90	Late Fee
			CASEYS SEPTIC SERVICE	01/03/31	27137	EPD Septage	9821534	19.33	19.33	90	Late Charge
			CASEYS SEPTIC SERVICE	01/02/28	27137	EPD Septage	9820870	18.94	18.94	90	Late Fee
			CASEYS SEPTIC SERVICE	01/01/31	27137	EPD Septage	9820291	18.76	18.76	90	Late Fee
			CASEYS SEPTIC SERVICE	00/12/31	27137	EPD Septage	9819653	18.57	18.57	90	Late Fee
			CASEYS SEPTIC SERVICE	00/11/30	27137	EPD Septage	9818483	18.39	18.39	90	Late Fee
			CASEYS SEPTIC SERVICE	00/10/31	27137	EPD Septage	9818016	18.20	18.20	90	Late Charge
			CASEYS SEPTIC SERVICE	00/09/30	27137	EPD Septage	9817441	18.02	18.02	90	Late Charges
			CASEYS SEPTIC SERVICE	00/08/31	27137	EPD Septage	9816754	10.52	10.52	90	Late Charge
			CASEYS SEPTIC SERVICE	00/08/31	27137	EPD Septage	9816754	740.39	740.39	90	Truck #12; TIX 2079-2085
			CASEYS SEPTIC SERVICE	00/07/31	27137	EPD Septage	9816172	1,052.02	937.39	90	Truck #: 12 various
							TOTAL	1,972.17	1,857.44		
							CUSTOMER TYPE TOTAL	1,972.17	1,857.44		
							FUND TOTAL	1,972.17	1,857.44		
25	0805	000003428	T-MOBILE USA INC	03/03/07	25165	Fingerprinting Fees	02501937	174.00	174.00	90	
			T-MOBILE USA INC	03/03/07	25646	Parking Permits	02501937	30.00	30.00	90	
							TOTAL	204.00	204.00		
				02/08/31	25156	Landing Fees	02500833	8,521.44	2,840.48	90	
			ALLEGHENY AIRLINES INC	02/08/23	25841	Apron Rents	02500598	25.00	25.00	90	
			ALLEGHENY AIRLINES INC	02/07/31	25156	Landing Fees	02500252	8,521.44	6,817.15	90	

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CUSTOMER TYPE	FUND	CUSTOMER ID	CUSTOMER NAME	TRANS DATE	CHARGE CODE	TRANSACTION DESCRIPTION	INVOICE NUMBER	TRANSACTION AMOUNT	AMOUNT UNPAID	AGING CONTROL	COMMENT
25	0805	000003505	AVIATION ASSOCIATES-AVIAS	03/06/30	25159	Percentage of Gross	TOTAL	17,067.88	9,682.63		
							02503208	187.17	12.54	90	
				TOTAL	187.17	12.54					
					03/06/01	25148	Non-Airline Space Rent	02502584	25.00	25.00	90
				TOTAL				25.00	25.00		
				03/07/09	25163	Badge Fees	02503101	10.00	10.00	90	
							02502423	483.96	11.43	90	
							02502496	10.00	10.00	90	
							02502084	483.96	39.54	90	
				TOTAL	987.92	70.97					
03/10/31	25165	Fingerprinting Fees	02501328	29.00	29.00	90					
			02501328	5.00	5.00	90					
			TOTAL	34.00	34.00						
			03/06/30	25156	Landing Fees	02503243	2,866.98	1,413.32	90		
02502944	3,648.26	3,648.26				90					
02502821	1,453.66	1,356.74				90					
02501621	3,515.25	2,365.25				90					
TOTAL	11,484.15	8,783.57									
03/09/17	25200	Security Deposits	02503472	20.00	20.00	90					
			02503472	5.00	5.00	90					
TOTAL	25.00	25.00									
03/10/01	25152	Terminal Rent/Display	02503554	850.79	850.79	90					
			02503554	1,235.39	1,235.39	90					
			02503667	4,709.34	4,709.34	90					
			02503611	180.61	180.61	90					
TOTAL	6,214.14	6,214.14									
03/09/30	25156	Landing Fees	02503668	13,294.86	13,294.86	90					
			02503612	798.12	798.12	90					
			02503486	14,072.81	14,072.81	90					
			02502312	1,467.29	75.00	90					

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CUSTOMER TYPE	FUND	CUSTOMER ID	CUSTOMER NAME	TRANS DATE	CHARGE CODE	TRANSACTION DESCRIPTION	INVOICE NUMBER	TRANSACTION AMOUNT	AMOUNT UNPAID	AGING CONTROL CODE	COMMENT
25	0805	000003620	COOPER & CO TRANSPORTATION	03/06/01	25148	Non-Airline Space Rent	02502604	25.00	25.00	90	
							TOTAL	29,633.08	28,240.79		
		000003622	CORNELL, LEON	03/03/01	25142	Aircraft Parking	02501980	135.00	135.00	90	
							TOTAL	135.00	135.00		
		000003651	DELTA AIRLINES INC	03/06/01	25152	Terminal Rent/Display	02502875	2,500.00	817.65	90	
							TOTAL	2,500.00	817.65		
		000003690	FEDERAL EXPRESS CORP	03/04/04	25163	Badge Fees	02502155	30.00	30.00	90	
			FEDERAL EXPRESS CORP	03/04/04	25163	Badge Fees	02502214	20.00	20.00	90	
			FEDERAL EXPRESS CORP	03/03/31	25163	Badge Fees	02502246	5.00	5.00	90	
							TOTAL	400.00	55.00		
		000003720	GRANADA LIMOUSINE SERVICE	03/06/01	25148	Non-Airline Space Rent	02502653	25.00	25.00	90	
							TOTAL	25.00	25.00		
		000003731	HANGAR 5 INC	03/05/01	25840	Airpark Land Rents	02502440	204.37	204.37	90	
			HANGAR 5 INC	03/04/01	25840	Airpark Land Rents	02502101	204.37	204.37	90	
			HANGAR 5 INC	03/03/01	25840	Airpark Land Rents	02501852	204.37	204.37	90	
							TOTAL	613.11	613.11		
		000003736	HERTZ CORP-PROP & CONCESSION	03/09/12	25200	Security Deposits	02503458	20.00	20.00	90	
			HERTZ CORP-PROP & CONCESSION	03/09/12	25646	Parking Permits	02503458	5.00	5.00	90	
			HERTZ CORP-PROP & CONCESSION	03/04/04	25163	Badge Fees	02502159	10.00	10.00	90	
			HERTZ CORP-PROP & CONCESSION	02/02/28	25153	Rental Cars	9831076	53,912.89	4,807.33	90	Aviation - Administration
							TOTAL	53,947.89	4,842.33		
		000003797	L & M VENDING & AMUSEMENT CO	03/09/30	25154	Vending Machines	02503783	158.47	158.47	90	
			L & M VENDING & AMUSEMENT CO	03/09/30	25154	Vending Machines	02503783	2,871.16	1,046.02	90	
			L & M VENDING & AMUSEMENT CO	01/08/29	25154	Vending Machines	02503520	194.97	194.97	90	
			L & M VENDING & AMUSEMENT CO	03/08/29	25154	Vending Machines	02503520	2,362.28	500.64	90	
			L & M VENDING & AMUSEMENT CO	03/07/31	25154	Vending Machines	02503378	3,993.02	2,326.35	90	
			L & M VENDING & AMUSEMENT CO	03/04/30	25154	Vending Machines	02502802	2,167.96	1,666.67	90	
							TOTAL	11,747.86	5,893.12		
		000003833	MATHES ASSOCIATES	03/08/01	25840	Airpark Land Rents	02503285	141.61	141.61	90	

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CUSTOMER TYPE CODE	FUND	CUSTOMER ID	CUSTOMER NAME	TRANS DATE	CHARGE CODE	TRANSACTION DESCRIPTION	INVOICE NUMBER	TRANSACTION AMOUNT	AGING CONTROL CODE	AMOUNT UNPAID	COMMENT
25	0805	000003833	MATHES ASSOCIATES	03/07/01	25840	Airpark Land Rents	02503064	141.61	90	141.61	
						TOTAL		283.22		283.22	
		000003838	MCDONALDS ACCOUNTING CENTER	03/10/10	25200	Security Deposits	02503656	60.00	90	60.00	
			MCDONALDS ACCOUNTING CENTER	03/10/10	25646	Parking Permits	02503656	15.00	90	15.00	
			MCDONALDS ACCOUNTING CENTER	03/09/25	25200	Security Deposits	02503500	20.00	90	20.00	
			MCDONALDS ACCOUNTING CENTER	03/09/25	25646	Parking Permits	02503500	5.00	90	5.00	
			MCDONALDS ACCOUNTING CENTER	03/08/29	25149	Food & Beverages	02503521	18,516.18	.01	.01	
						TOTAL		18,616.18		100.01	
		000003874	NATIONAL CAR RENTAL	03/06/01	25840	Airpark Land Rents	02502501	483.96	90	2.34	
			NATIONAL CAR RENTAL	03/05/01	25840	Airpark Land Rents	02502459	483.96	90	2.34	
						TOTAL		967.92		4.68	
		000003875	NATIONAL GARAGES INC	03/04/30	25163	Badge Fees	02502509	20.00	90	20.00	
			NATIONAL GARAGES INC	03/04/30	25163	Badge Fees	02502509	825.00	90	825.00	
			NATIONAL GARAGES INC	02/12/31	25141	Correct Posting	9842249	92,697.05	90	69.95	Transmitted in Error
						TOTAL		91,542.05		914.95	
		000003958	SAFLITE PILOT TRAINING	03/04/01	25840	Airpark Land Rents	02502123	296.64	90	.02	
						TOTAL		296.64		.02	
		000003977	SHULER, JACK	02/12/02	25142	Aircraft Parking	02501320	45.00	90	45.00	
						TOTAL		45.00		45.00	
		000003986	SMARTE CARTE INC	03/04/30	25148	Non-Airline Space Rent	02502810	570.29	90	570.29	
						TOTAL		570.29		570.29	
		000004031	THRIFTY CAR RENTAL	03/08/29	25161	Customer Facility Charge	02503531	12,755.25	90	1,841.27	
			THRIFTY CAR RENTAL	03/07/01	25143	Rental Car Parking	02503077	176.54	90	176.54	
			THRIFTY CAR RENTAL	03/07/01	25143	Rental Car Parking	02503077	429.43	90	429.43	
			THRIFTY CAR RENTAL	03/07/01	25844	Cleaning Surcharge	02503077	192.77	90	192.77	
			THRIFTY CAR RENTAL	02/12/31	25153	Rental Cars	02501660	9,708.30	90	2,578.39	
			THRIFTY CAR RENTAL	02/12/31	25161	Customer Facility Charge	02501660	7,987.50	90	7,987.50	
						TOTAL		31,249.79		13,205.90	
		000004041	TREMONTE, TOM	02/09/13	25142	Aircraft Parking	02500827	45.00	90	45.00	
						TOTAL		45.00		45.00	

CUSTOMER TYPE	FUND	CUSTOMER ID	CUSTOMER NAME	TRANS DATE	CHARGE CODE	TRANSACTION DESCRIPTION	INVOICE NUMBER	TRANSACTION AMOUNT	AMOUNT UNPAID	AGING CONTROL	COMMENT
25	0805	000004053	UNITED AIRLINES	03/07/01	25152	Terminal Rent/Display	02503080	2,500.00	.01	90	
			UNITED AIRLINES	03/03/31	25152	Terminal Rent/Display	02502280	1,467.29	1,467.29	90	
			UNITED AIRLINES	03/03/31	25152	Terminal Rent/Display	02502292	1,467.29	1,383.54	90	
			UNITED AIRLINES	03/03/31	25152	Terminal Rent/Display	02503304	1,467.29	1,354.42	90	
			UNITED AIRLINES	03/03/31	25152	Terminal Rent/Display	02502316	1,467.29	1,354.42	90	
			UNITED AIRLINES	03/03/31	25152	Terminal Rent/Display	02502328	1,467.29	1,354.42	90	
			UNITED AIRLINES	03/03/31	25163	Badge Fees	02502264	30.00	30.00	90	
			UNITED AIRLINES	03/03/31	25165	Fingerprinting Fees	02502264	29.00	29.00	90	
			UNITED AIRLINES	03/03/31	25646	Parking Permits	02502264	5.00	5.00	90	
			UNITED AIRLINES	03/03/12	25646	Terminal Rent/Display	9841711	6,887.93	6,887.93	90	TO ALLOW FOR CHG ADJ
			UNITED AIRLINES	03/03/12	25152	Terminal Rent/Display	9841712	6,887.93	6,887.93	90	TO ALLOW FOR C/A 3/03
			UNITED AIRLINES	03/03/12	25841	Apron Rents	9841711	5,401.79	5,401.79	90	TO ALLOW FOR CHG ADJ.
			UNITED AIRLINES	03/03/12	25841	Apron Rents	9841712	5,401.79	5,401.79	90	TO ALLOW FOR CHG ADJ 03/0
			UNITED AIRLINES	03/03/10	25163	Badge Fees	02501968	10.00	10.00	90	
			UNITED AIRLINES	02/12/01	25152	Terminal Rent/Display	02501408	817.65	817.65	90	
			UNITED AIRLINES	02/12/01	25152	Terminal Rent/Display	02501408	7,335.03	7,335.03	90	
			UNITED AIRLINES	02/12/01	25152	Terminal Rent/Display	02501408	11,845.58	11,845.58	90	
			UNITED AIRLINES	02/12/01	25152	Terminal Rent/Display	02501408	19,355.73	3,391.30	90	
						TOTAL		72,843.88	54,957.10		
		000004058	USAIRWAYS INC	03/09/30	25847	Aviation - Reimbursements	02503880	2,182.11	2,182.11	90	
			USAIRWAYS INC	03/04/04	25163	Badge Fees	02502233	70.00	20.00	90	
			USAIRWAYS INC	03/03/31	25152	Terminal Rent/Display	02502294	1,467.29	1,354.42	90	
			USAIRWAYS INC	03/03/31	25152	Terminal Rent/Display	02502306	1,467.29	1,354.42	90	
			USAIRWAYS INC	03/03/31	25152	Terminal Rent/Display	02502318	1,467.29	1,354.42	90	
			USAIRWAYS INC	03/03/31	25152	Terminal Rent/Display	02502330	1,467.29	1,354.42	90	
			USAIRWAYS INC	03/03/31	25841	Apron Rents	02502139	975.00	975.00	90	
			USAIRWAYS INC	03/03/07	25163	Badge Fees	02501935	40.00	40.00	90	
			USAIRWAYS INC	03/03/07	25165	Fingerprinting Fees	02501935	87.00	87.00	90	
			USAIRWAYS INC	03/03/07	25646	Parking Permits	02501935	15.00	15.00	90	
			USAIRWAYS INC	03/03/07	25646	Parking Permits	02501944	15.00	15.00	90	
			USAIRWAYS INC	03/02/28	25841	Apron Rents	02502060	650.00	650.00	90	
			USAIRWAYS INC	03/02/28	25841	Apron Rents	02502060	700.00	700.00	90	
			USAIRWAYS INC	03/02/28	25841	Apron Rents	02502060	775.00	775.00	90	
			USAIRWAYS INC	03/02/28	25841	Apron Rents	02502060	4,800.00	4,800.00	90	
			USAIRWAYS INC	03/02/28	25841	Apron Rents	02502060	5,475.00	5,475.00	90	
			USAIRWAYS INC	03/02/28	25841	Apron Rents	02502060	5,550.00	5,550.00	90	
			USAIRWAYS INC	03/02/28	25841	Apron Rents	02502060	5,775.00	5,775.00	90	
			USAIRWAYS INC	02/12/31	25847	Aviation - Reimbursements	02501633	2,540.66	2,540.66	90	
			USAIRWAYS INC	02/10/31	25165	Fingerprinting Fees	02501352	58.00	58.00	90	
			USAIRWAYS INC	02/10/31	25165	Parking Permits	02501352	10.00	10.00	90	
			USAIRWAYS INC	02/08/31	25156	Landing Fees	02500847	71,864.29	24,564.89	90	
			USAIRWAYS INC	02/08/31	25847	Aviation - Reimbursements	02500873	2,509.85	920.28	90	
			USAIRWAYS INC	02/08/01	25152	Terminal Rent/Display	02500196	12,168.55	12,168.55	90	
			USAIRWAYS INC	02/08/01	25841	Apron Rents	02500196	3,550.58	3,550.58	90	

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CUSTOMER TYPE	FUND	CUSTOMER ID	CUSTOMER NAME	TRANS DATE	CHARGE CODE	TRANSACTION DESCRIPTION	INVOICE NUMBER	TRANSACTION AMOUNT	AMOUNT UNPAID	AGING CONTROL	COMMENT
25	0805	000004058	USAIRWAYS INC	02/07/31	25156	Landing Fees	02500266	74,374.23	2,581.23	90	
			USAIRWAYS INC	02/07/31	25165	Fingerprinting Fees	02500626	261.00	261.00	90	
			USAIRWAYS INC	02/07/31	25646	Parking Permits	02500626	105.00	105.00	90	
			USAIRWAYS INC	02/07/31	25847	Aviation - Reimbursements	02500594	3,408.74	3,408.74	90	
			USAIRWAYS INC	02/07/01	25152	Terminal Rent/Display	02071204	12,605.79	12,605.79	90	
			USAIRWAYS INC	02/07/01	25841	Apron Rents	02071204	3,550.58	3,550.58	90	
			USAIRWAYS INC	02/07/01	25841	Apron Rents	02071204	5,287.05	5,287.05	90	
						TOTAL		225,922.59	104,739.14		
		000004059	USAIRWAYS EXPRESS	03/09/30	25847	Aviation - Reimbursements	02503879	572.63	572.63	90	
			USAIRWAYS EXPRESS	03/03/31	25152	Terminal Rent/Display	02502317	1,467.29	1,354.42	90	
			USAIRWAYS EXPRESS	02/08/31	25847	Aviation - Reimbursements	02500872	499.08	183.00	90	
			USAIRWAYS EXPRESS	02/07/31	25847	Aviation - Reimbursements	02500593	670.33	670.33	90	
			USAIRWAYS EXPRESS	02/06/30	25847	Aviation - Reimbursements	9835286	520.41	38.98	90	Monthly share allocation of
			USAIRWAYS EXPRESS	02/06/30	25847	Aviation - Reimbursements	9835354	571.70	571.70	90	June, 2002 allocation of
						TOTAL		4,301.44	3,391.06		
		000004077	WIGGINS AIRWAYS	03/10/03	25156	Landing Fees	02503644	1,387.31	1,387.31	90	
			WIGGINS AIRWAYS	03/09/29	25156	Landing Fees	02503649	172.70	172.70	90	
			WIGGINS AIRWAYS	03/09/29	25156	Landing Fees	02503649	951.38	951.38	90	
			WIGGINS AIRWAYS	03/08/29	25156	Landing Fees	02503496	1,696.83	787.90	90	
			WIGGINS AIRWAYS	03/08/29	25156	Landing Fees	02503535	908.93	908.93	90	
			WIGGINS AIRWAYS	03/02/01	25842	Land & Bldg Rent, Taxiway	02501738	3,833.46	3,633.76	90	
						TOTAL		8,950.61	7,841.98		
		000004160	ROBARGE, RICHARD	03/10/01	25142	Aircraft Parking	02503634	135.00	90.00	90	
						TOTAL		135.00	90.00		
		000004474	AVEX FLIGHT SUPPORT INC	03/09/25	25200	Security Deposits	02503497	160.00	160.00	90	
			AVEX FLIGHT SUPPORT INC	03/09/25	25646	Parking Permits	02503497	40.00	40.00	90	
			AVEX FLIGHT SUPPORT INC	03/01/31	25159	Percentage of Gross	02501781	6,055.38	3,062.55	90	
			AVEX FLIGHT SUPPORT INC	02/10/22	25200	Security Deposits	02501131	40.00	40.00	90	
			AVEX FLIGHT SUPPORT INC	02/10/22	25646	Parking Permits	02501131	10.00	10.00	90	
						TOTAL		6,305.38	3,312.55		
		000004725	NORTHWEST AIRLINES	03/09/25	25200	Security Deposits	02503499	20.00	20.00	90	
			NORTHWEST AIRLINES	03/09/25	25646	Parking Permits	02503499	5.00	5.00	90	
			NORTHWEST AIRLINES	03/03/31	25152	Terminal Rent/Display	02502326	1,467.39	75.00	90	
						TOTAL		1,492.29	100.00		
		000004806	PEOPLE MOVERS	03/06/01	25148	Non-Airline Space Rent	02502764	25.00	25.00	90	

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25	0805	000004807	DAVIDSON, WILLIAM P	03/10/01	25142	Aircraft Parking	02503624	25.00	25.00		
			DAVIDSON, WILLIAM P	03/06/24	25142	Aircraft Parking	02502986	135.00	135.00	90	
			DAVIDSON, WILLIAM P	02/09/09	25142	Aircraft Parking	02500778	135.00	135.00	90	
						TOTAL		315.00	315.00		
		000004808	GRIFFITH, JOHN	03/10/01	25142	Aircraft Parking	02503628	135.00	135.00	90	
			GRIFFITH, JOHN	03/07/01	25142	Aircraft Parking	02503136	135.00	135.00	90	
			GRIFFITH, JOHN	03/03/01	25142	Aircraft Parking	02501984	135.00	135.00	90	
			GRIFFITH, JOHN	03/01/01	25142	Aircraft Parking	02501436	135.00	135.00	90	
						TOTAL		540.00	540.00		
		000005143	FEDERAL GRANTS 1999	03/07/25	25030	FAA Reimbursements - Fed	02501190	51,713.00	51,713.00	90	
			FEDERAL GRANTS 1999	03/07/25	25030	FAA Reimbursements - Fed	02503190	259,245.00	111,844.06	90	
			FEDERAL GRANTS 1999	03/07/25	25117	FAA Reimbursements- State	02503190	2,872.95	2,872.95	90	
			FEDERAL GRANTS 1999	03/07/25	25117	FAA Reimbursements- State	02503190	14,402.24	14,402.23	90	
			FEDERAL GRANTS 1999	03/06/24	25117	FAA Reimbursements- State	02502987	699,502.56	113,132.56	90	
			FEDERAL GRANTS 1999	03/06/16	25030	FAA Reimbursements - Fed	02502936	351,754.00	1,952.22	90	
			FEDERAL GRANTS 1999	03/06/16	25117	FAA Reimbursements- State	02502936	19,541.85	19,541.85	90	
			FEDERAL GRANTS 1999	03/05/08	25117	FAA Reimbursements- State	02502488	16,026.05	.05	90	
			FEDERAL GRANTS 1999	03/04/22	25030	FAA Reimbursements - Fed	02502363	269,560.00	269,560.00	90	
			FEDERAL GRANTS 1999	03/04/22	25117	FAA Reimbursements- State	02502363	14,981.08	14,981.08	90	
			FEDERAL GRANTS 1999	03/02/28	25030	FAA Reimbursements - Fed	02501822	56,732.00	56,732.00	90	
			FEDERAL GRANTS 1999	03/02/28	25030	FAA Reimbursements - Fed	02501822	59,383.00	520.40	90	
			FEDERAL GRANTS 1999	03/02/28	25117	FAA Reimbursements- State	02501822	3,151.76	3,151.76	90	
			FEDERAL GRANTS 1999	03/02/28	25117	FAA Reimbursements- State	02501822	15,412.52	.02	90	
			FEDERAL GRANTS 1999	03/01/31	25030	FAA Reimbursements - Fed	02501869	263,889.87	.98	90	
			FEDERAL GRANTS 1999	02/10/31	25030	FAA Reimbursements - Fed	02501224	984,541.00	15,262.51	90	
			FEDERAL GRANTS 1999	02/10/31	25117	FAA Reimbursements- State	02501225	54,697.15	54,697.15	90	
			FEDERAL GRANTS 1999	02/08/28	25030	FAA Reimbursements - Fed	02500675	126,967.00	126,967.00	90	
			FEDERAL GRANTS 1999	02/08/28	25117	FAA Reimbursements- State	02500675	7,053.73	7,053.73	90	
			FEDERAL GRANTS 1999	02/04/05	25030	FAA Reimbursements - Fed	983490	347,920.00	123,033.00	90	3-33-0011-42 #07 FED
			FEDERAL GRANTS 1999	02/04/05	25117	FAA Reimbursements- State	983490	19,328.89	6,835.17	90	3-33-0011-42 # 07 STATE
						TOTAL		3,638,775.65	994,353.72		
		060005157	HMSHOST CORPORATION	03/04/30	25149	Food & Beverages	02502799	1,239.51	1,239.51	90	
			HMSHOST CORPORATION	03/04/30	25149	Food & Beverages	02502799	5,851.84	1,968.85	90	
			HMSHOST CORPORATION	02/10/22	25200	Security Deposits	02501134	20.00	20.00	90	
			HMSHOST CORPORATION	02/10/22	25646	Parking Permits	02501134	5.00	5.00	90	
						TOTAL		7,116.35	3,233.36		
		000005196	MASS COACH LIVERY SERVICE	03/06/01	25148	Non-Airline Space Rent	02502697	25.00	25.00	90	

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CUSTOMER TYPE	FUND	CUSTOMER ID	CUSTOMER NAME	TRANS DATE	CHARGE CODE	TRANSACTION DESCRIPTION	INVOICE NUMBER	TRANSACTION AMOUNT	AMOUNT UNPAID	AGING CONTROL CODE	COMMENT
25	0805	000005215	ALDANE LIMOUSINE SERVICE INC	03/06/01	25148	Non-Airline Space Rent	02502547	25.00	25.00	90	
							TOTAL	25.00	25.00		
		000005231	NEW ENGLAND COACH INC	03/06/01	25148	Non-Airline Space Rent	02502709	25.00	25.00	90	
							TOTAL	25.00	25.00		
		000005298	DOLLAR RENT A CAR	03/03/01	25143	Rental Car Parking	02501847	254.16	32.17	90	
							TOTAL	254.16	32.17		
		000005323	R & R LIMOUSINE	03/06/01	25148	Non-Airline Space Rent	02502732	25.00	25.00	90	
							TOTAL	25.00	25.00		
		000005348	ARAMARK SERVICEMASTER	03/09/30	25159	Percentage of Gross	02503792	1,605.93	1,605.93	90	
							TOTAL	1,605.93	1,605.93		
		000005352	LARO SERVICE SYSTEMS INC	03/09/25	25200	Security Deposits	02503501	20.00	20.00	90	
			LARO SERVICE SYSTEMS INC	03/09/25	25646	Parking Permits	02503501	5.00	5.00	90	
							TOTAL	25.00	25.00		
		000005358	GYPSEY LIMO	03/06/01	25148	Non-Airline Space Rent	02502658	25.00	25.00	90	
			GYPSEY LIMO	02/07/01	25148	Non-Airline Space Rent	02071026	25.00	25.00	90	
							TOTAL	50.00	50.00		
		000005446	EDWARDS & KELCEY	03/04/30	25163	Badge Fees	02502501	10.00	10.00	90	
							TOTAL	10.00	10.00		
		000005572	J & L COACH	03/06/01	25148	Non-Airline Space Rent	02502670	25.00	25.00	90	
							TOTAL	25.00	25.00		
		000005940	ELEGANTE ROLLS ROYCE AND	03/06/01	25148	Non-Airline Space Rent	02502625	25.00	25.00	90	
							TOTAL	25.00	25.00		
		000005950	NIL TRANSPORTATION	03/01/14	25148	Non-Airline Space Rent	02501592	25.00	25.00	90	
							TOTAL	25.00	25.00		



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25	0805	000005957	JEG SERVICES AND SONS	03/06/01	25148	Non-Airline Space Rent	02502673	25.00	25.00	90	
						TOTAL		25.00	25.00		
		000005991	VERIZON	03/10/01	25151	Telephone	02503596	3,333.33	.33	90	
		VERIZON	03/09/01	25151	Telephone	02503450	02503450	3,333.33	.33	90	
		VERIZON	03/08/29	25151	Telephone	02503533	02503533	402.12	50.93	90	
		VERIZON	03/08/29	25151	Telephone	02503533	02503533	790.00	36.44	90	
		VERIZON	03/08/01	25151	Telephone	02503305	02503305	3,333.33	.33	90	
		VERIZON	03/07/01	25151	Telephone	02503084	02503084	3,333.33	.33	90	
		VERIZON	03/06/01	25151	Telephone	02502914	02502914	3,333.33	.33	90	
		VERIZON	03/05/01	25151	Telephone	02502472	02502472	3,333.33	.33	90	
		VERIZON	03/04/04	25165	Fingerprinting Fees	02502304	02502304	29.00	29.00	90	
		VERIZON	03/04/04	25646	Parking Permits	02502204	02502204	15.00	15.00	90	
		VERIZON	03/04/01	25151	Telephone	02502132	02502132	3,333.33	.33	90	
		VERIZON	03/03/01	25151	Telephone	02501883	02501883	3,333.33	.66	90	
		VERIZON	02/12/31	25151	Telephone	02501661	02501661	.04	.04	90	
		VERIZON	02/12/01	25151	Telephone	02501412	02501412	3,333.33	.33	90	
						TOTAL		31,236.13	134.71		
		000006004	ADVANTAGE LIMOUSINE	03/06/01	25148	Non-Airline Space Rent	02502543	25.00	25.00	90	
						TOTAL		25.00	25.00		
		000006006	AIR CANADA REGIONAL INC	03/03/31	25152	Terminal Rent/Display	02502295	1,467.29	338.61	90	
		AIR CANADA REGIONAL INC	03/03/31	25152	Terminal Rent/Display	02502307	02502307	1,467.29	1,467.29	90	
		AIR CANADA REGIONAL INC	03/03/31	25152	Terminal Rent/Display	02502319	02502319	1,467.29	1,467.29	90	
		AIR CANADA REGIONAL INC	03/03/31	25156	Landing Fees	02502339	02502339	2,639.90	2,639.90	90	
		AIR CANADA REGIONAL INC	03/03/31	25847	Aviation - Reimbursements	02502400	02502400	122.61	122.61	90	
		AIR CANADA REGIONAL INC	03/03/12	25841	Apron Rents	02501973	02501973	1,305.85	1,305.85	90	
		AIR CANADA REGIONAL INC	03/03/12	25841	Apron Rents	02501973	02501973	1,305.85	1,305.85	90	
		AIR CANADA REGIONAL INC	03/02/28	25156	Landing Fees	02502003	02502003	2,441.20	1,648.88	90	
		AIR CANADA REGIONAL INC	03/02/28	25847	Aviation - Reimbursements	02502061	02502061	122.58	122.58	90	
						TOTAL		12,339.86	10,418.86		
		000006008	VERIZON WIRELESS	03/10/01	25152	Terminal Rent/Display	02503597	200.00	150.00	90	
		VERIZON WIRELESS	03/03/07	25155	Fingerprinting Fees	02501936	02501936	116.00	116.00	90	
		VERIZON WIRELESS	03/03/07	25646	Parking Permits	02501936	02501936	20.00	20.00	90	
						TOTAL		336.00	286.00		
		000006222	CORPORATE COACH	03/06/01	25148	Non-Airline Space Rent	02502606	25.00	25.00	90	
						TOTAL		25.00	25.00		

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25	0805	000006349	PANTAGES TRANSIT CO INC	03/06/01	25148	Non-Airline Space Rent	02502721	25.00	25.00	90	
						TOTAL		25.00	25.00		
		000006602	WORCESTER AIRPORT LIMOUSINE	03/06/01	25148	Non-Airline Space Rent	02502783	25.00	25.00	90	
						TOTAL		25.00	25.00		
		000006643	GYPHE, ERNEST	03/06/01	25148	Non-Airline Space Rent	02502629	25.00	25.00	90	
						TOTAL		25.00	25.00		
		000006653	JAMEY'S UPPER VALLEY TAXI	03/06/01	25148	Non-Airline Space Rent	02502675	25.00	25.00	90	
						TOTAL		25.00	25.00		
		000006946	MY LIMOUSINE	03/06/01	25148	Non-Airline Space Rent	02502707	25.00	25.00	90	
						TOTAL		25.00	25.00		
		000006965	ACTION TRANSPORTATION	03/06/01	25148	Non-Airline Space Rent	02502542	25.00	25.00	90	
						TOTAL		25.00	25.00		
		000007062	WORCESTER COACH	03/06/01	25148	Non-Airline Space Rent	02502784	25.00	25.00	90	
						TOTAL		25.00	25.00		
		000007128	ATLANTIC COAST AIRLINES/UNITED	03/09/30	25847	Aviation - Reimbursements	02503869	480.46	480.46	90	
						TOTAL		480.46	480.46		
		0000007154	PIEDMONT AIRLINES	02/08/31	25156	Landing Fees	02500842	5,116.32	1,815.47	90	
			PIEDMONT AIRLINES	02/08/01	25152	Terminal Rent/Display	02500187	1,354.42	496.62	90	
			PIEDMONT AIRLINES	02/07/31	25156	Landing Fees	02500361	4,823.06	4,823.06	90	
			PIEDMONT AIRLINES	02/07/01	25152	Terminal Rent/Display	02071195	1,055.18	1,055.18	90	
			PIEDMONT AIRLINES	02/07/01	25152	Terminal Rent/Display	02071195	1,354.42	1,354.42	90	
			PIEDMONT AIRLINES	02/06/30	25156	Landing Fees	02071325	4,654.62	4,654.62	90	
			PIEDMONT AIRLINES	02/05/01	25152	Terminal Rent/Display	02040103	1,200.87	1,200.87	90	
			PIEDMONT AIRLINES	02/04/01	25152	Terminal Rent/Display	02032132	1,200.87	1,200.87	90	
			PIEDMONT AIRLINES	02/03/01	25152	Terminal Rent/Display	02031970	1,200.87	477.41	90	
						TOTAL		21,960.63	17,078.52		
		000007186	ROYAL LINE INC	03/06/01	25148	Non-Airline Space Rent	02502743	25.00	25.00	90	
						TOTAL		25.00	25.00		

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25	0805	000007208	ROYS CAR SERVICE	03/06/01	25148	Non-Airline Space Rent	02502741	25.00	25.00	90	
						TOTAL		25.00	25.00		
		000007223	BEV PEOPLE TRANSPORTERS	03/06/01	25148	Non-Airline Space Rent	02502573	25.00	25.00	90	
						TOTAL		25.00	25.00		
		000007305	A NITE OUT LIMO & LIVERY	03/06/01	25148	Non-Airline Space Rent	02502533	25.00	25.00	90	
						TOTAL		25.00	25.00		
		000007343	RELIABLE SECURITY	03/07/09	25163	Badge Fees	02503118	20.00	20.00	90	
			RELIABLE SECURITY	03/07/09	25646	Parking Permits	02503118	2.50	2.50	90	
			RELIABLE SECURITY	03/06/06	25200	Security Deposits	02502924	15.00	15.00	90	
			RELIABLE SECURITY	03/06/06	25646	Parking Permits	02502924	10.00	10.00	90	
						TOTAL		47.50	47.50		
		000007519	DOT-FAA/TSA-AMZ-110	03/06/30	25847	Aviation - Reimbursements	02503191	35,650.00	174.88	90	
			DOT-FAA/TSA-AMZ-110	03/04/30	25847	Aviation - Reimbursements	02502526	34,500.00	18.64	90	
			DOT-FAA/TSA-AMZ-110	03/03/31	25847	Aviation - Reimbursements	02502369	35,650.00	18.96	90	
						TOTAL		105,800.00	212.48		
		000007523	KING CAB COMPANY	03/06/01	25148	Non-Airline Space Rent	02502678	25.00	25.00	90	
						TOTAL		25.00	25.00		
		000007594	MISCELLANEOUS CUSTOMER	03/07/09	25165	Fingerprinting Fees	02503111	29.00	29.00	90	
			MISCELLANEOUS CUSTOMER	03/07/09	25646	Parking Permits	02503111	5.00	5.00	90	
			MISCELLANEOUS CUSTOMER	03/04/30	25163	Badge Fees	02502505	10.00	10.00	90	
			MISCELLANEOUS CUSTOMER	03/04/30	25165	Fingerprinting Fees	02502512	29.00	29.00	90	
			MISCELLANEOUS CUSTOMER	03/04/30	25165	Fingerprinting Fees	02502516	29.00	29.00	90	
			MISCELLANEOUS CUSTOMER	03/04/30	25646	Parking Permits	02502512	5.00	5.00	90	
			MISCELLANEOUS CUSTOMER	03/04/30	25646	Parking Permits	02502516	15.00	15.00	90	
			MISCELLANEOUS CUSTOMER	03/04/04	25163	Badge Fees	02502144	80.00	80.00	90	
			MISCELLANEOUS CUSTOMER	03/04/04	25163	Badge Fees	02502174	30.00	30.00	90	
			MISCELLANEOUS CUSTOMER	03/04/04	25163	Badge Fees	02502181	375.00	375.00	90	
			MISCELLANEOUS CUSTOMER	03/04/04	25163	Badge Fees	02502213	40.00	40.00	90	
			MISCELLANEOUS CUSTOMER	03/04/04	25165	Fingerprinting Fees	02502144	290.00	290.00	90	
			MISCELLANEOUS CUSTOMER	03/04/04	25165	Fingerprinting Fees	02502147	29.00	29.00	90	
			MISCELLANEOUS CUSTOMER	03/04/04	25165	Fingerprinting Fees	02502162	29.00	29.00	90	
			MISCELLANEOUS CUSTOMER	03/04/04	25165	Fingerprinting Fees	02502174	58.00	58.00	90	
			MISCELLANEOUS CUSTOMER	03/04/04	25165	Fingerprinting Fees	02502190	29.00	29.00	90	
			MISCELLANEOUS CUSTOMER	03/04/04	25165	Fingerprinting Fees	02502219	58.00	58.00	90	
			MISCELLANEOUS CUSTOMER	03/04/04	25646	Parking Permits	02502144	50.00	50.00	90	

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25	0805	000007594	MISCELLANEOUS CUSTOMER	03/04/04	25646	Parking Permits	02502147	5.00	5.00	90	
			MISCELLANEOUS CUSTOMER	03/04/04	25646	Parking Permits	02502162	15.00	15.00	90	
			MISCELLANEOUS CUSTOMER	03/04/04	25646	Parking Permits	02502174	30.00	30.00	90	
			MISCELLANEOUS CUSTOMER	03/04/04	25646	Parking Permits	02502190	15.00	15.00	90	
			MISCELLANEOUS CUSTOMER	03/04/04	25646	Parking Permits	02502219	20.00	20.00	90	
			MISCELLANEOUS CUSTOMER	03/03/31	25163	Badge Fees	02502249	10.00	10.00	90	
			MISCELLANEOUS CUSTOMER	03/03/31	25163	Badge Fees	02502253	10.00	10.00	90	
			MISCELLANEOUS CUSTOMER	03/03/31	25163	Badge Fees	02502261	10.00	10.00	90	
			MISCELLANEOUS CUSTOMER	03/03/31	25165	Fingerprinting Fees	02502261	145.00	145.00	90	
			MISCELLANEOUS CUSTOMER	03/03/31	25646	Parking Permits	02502249	70.00	24.00	90	
			MISCELLANEOUS CUSTOMER	03/03/31	25646	Parking Permits	02502261	75.00	75.00	90	
			MISCELLANEOUS CUSTOMER	03/03/14	25165	Fingerprinting Fees	02502001	58.00	58.00	90	
			MISCELLANEOUS CUSTOMER	03/03/14	25646	Parking Permits	02502001	10.00	10.00	90	
			MISCELLANEOUS CUSTOMER	03/03/10	25163	Badge Fees	02501967	80.00	80.00	90	
			MISCELLANEOUS CUSTOMER	03/03/10	25165	Fingerprinting Fees	02501964	58.00	58.00	90	
			MISCELLANEOUS CUSTOMER	03/03/10	25646	Parking Permits	02501963	30.00	30.00	90	
			MISCELLANEOUS CUSTOMER	03/03/10	25646	Parking Permits	02501964	30.00	30.00	90	
			MISCELLANEOUS CUSTOMER	03/03/07	25163	Badge Fees	02501918	10.00	10.00	90	
			MISCELLANEOUS CUSTOMER	03/03/07	25165	Fingerprinting Fees	02501911	29.00	29.00	90	
			MISCELLANEOUS CUSTOMER	03/03/07	25165	Fingerprinting Fees	02501917	29.00	29.00	90	
			MISCELLANEOUS CUSTOMER	03/03/07	25165	Fingerprinting Fees	02501931	87.00	87.00	90	
			MISCELLANEOUS CUSTOMER	03/03/07	25165	Fingerprinting Fees	02501939	116.00	48.00	90	
			MISCELLANEOUS CUSTOMER	03/03/07	25165	Fingerprinting Fees	02501954	58.00	58.00	90	
			MISCELLANEOUS CUSTOMER	03/03/07	25646	Parking Permits	02501911	15.00	15.00	90	
			MISCELLANEOUS CUSTOMER	03/03/07	25646	Parking Permits	02501917	5.00	5.00	90	
			MISCELLANEOUS CUSTOMER	03/03/07	25646	Parking Permits	02501931	35.00	35.00	90	
			MISCELLANEOUS CUSTOMER	03/03/07	25646	Parking Permits	02501933	440.00	440.00	90	
			MISCELLANEOUS CUSTOMER	03/03/07	25646	Parking Permits	02501939	30.00	30.00	90	
			MISCELLANEOUS CUSTOMER	03/03/07	25646	Parking Permits	02501954	20.00	20.00	90	
			MISCELLANEOUS CUSTOMER	02/10/31	25163	Badge Fees	02501327	10.00	10.00	90	
			MISCELLANEOUS CUSTOMER	02/10/31	25165	Fingerprinting Fees	02501323	58.00	58.00	90	
			MISCELLANEOUS CUSTOMER	02/10/31	25165	Fingerprinting Fees	02501344	116.00	116.00	90	
			MISCELLANEOUS CUSTOMER	02/10/31	25165	Fingerprinting Fees	02501349	232.00	232.00	90	
			MISCELLANEOUS CUSTOMER	02/10/31	25646	Parking Permits	02501323	30.00	30.00	90	
			MISCELLANEOUS CUSTOMER	02/10/31	25646	Parking Permits	02501344	60.00	60.00	90	
			MISCELLANEOUS CUSTOMER	02/10/31	25646	Parking Permits	02501349	120.00	120.00	90	
			MISCELLANEOUS CUSTOMER	02/08/31	25163	Badge Fees	02500911	20.00	20.00	90	
			MISCELLANEOUS CUSTOMER	02/08/31	25165	Fingerprinting Fees	02500887	29.00	9.00	90	
			MISCELLANEOUS CUSTOMER	02/08/31	25165	Fingerprinting Fees	02500911	319.00	319.00	90	
			MISCELLANEOUS CUSTOMER	02/08/31	25165	Fingerprinting Fees	02501019	29.00	29.00	90	
			MISCELLANEOUS CUSTOMER	02/08/31	25646	Parking Permits	02500887	5.00	5.00	90	
			MISCELLANEOUS CUSTOMER	02/08/31	25646	Parking Permits	02500911	75.00	75.00	90	
			MISCELLANEOUS CUSTOMER	02/08/31	25646	Parking Permits	02501018	5.00	4.00	90	
			MISCELLANEOUS CUSTOMER	02/08/31	25646	Parking Permits	02501019	5.00	5.00	90	
			MISCELLANEOUS CUSTOMER	02/07/31	25646	Parking Permits	02500742	15.00	10.00	90	
TOTAL								3,863.00	3,723.00		

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BY FUND, CUSTOMER TYPE FOR COA

CUSTOMER TYPE CODE	FUND	CUSTOMER ID	CUSTOMER NAME	TRANS DATE	CHARGE CODE	TRANSACTION DESCRIPTION	INVOICE NUMBER	TRANSACTION AMOUNT	AMOUNT UNPAID	AGING CONTROL CODE	COMMENT
25	0805	000007719	DUNKIN DONUTS	03/04/30	25163	Badge Fees	02502500	30.00	30.00	90	
			DUNKIN DONUTS	03/04/30	25163	Badge Fees	02502500	300.00	300.00	90	
						TOTAL		330.00	330.00		
	000007726		5TH AVENUE LIMOUSINE	03/06/01	25148	Non-Airline Space Rent	02502529	25.00	25.00	90	
						TOTAL		25.00	25.00		
	000007750		ON THE GO LIMOUSINE INC	03/06/01	25148	Non-Airline Space Rent	02502719	25.00	25.00	90	
						TOTAL		25.00	25.00		
	000007933		EXECUTIVE TRANSPORTATION	03/06/01	25148	Non-Airline Space Rent	02502636	25.00	25.00	90	
						TOTAL		25.00	25.00		
	000007948		BOSTON-MAINE AIRWAYS INC	03/10/01	25152	Terminal Rent/Display	02503544	57.71	57.71	90	
			BOSTON-MAINE AIRWAYS INC	03/10/01	25152	Terminal Rent/Display	02503544	1,067.50	1,067.50	90	
			BOSTON-MAINE AIRWAYS INC	03/10/01	25152	Terminal Rent/Display	02503544	1,235.39	1,235.39	90	
			BOSTON-MAINE AIRWAYS INC	03/10/01	25152	Terminal Rent/Display	02503544	2,567.08	2,567.08	90	
			BOSTON-MAINE AIRWAYS INC	03/10/01	25841	Apron Rents	02503544	500.00	500.00	90	
			BOSTON-MAINE AIRWAYS INC	03/09/30	25156	Landing Fees	02503662	1,172.03	1,172.03	90	
			BOSTON-MAINE AIRWAYS INC	03/09/30	25847	Aviation - Reimbursements	02503608	24.16	24.16	90	
			BOSTON-MAINE AIRWAYS INC	03/09/30	25847	Aviation - Reimbursements	02503870	16.40	16.40	90	
			BOSTON-MAINE AIRWAYS INC	03/09/12	25152	Terminal Rent/Display	02503468	8,569.27	8,569.27	90	
			BOSTON-MAINE AIRWAYS INC	03/08/29	25156	Landing Fees	02503480	2,165.72	2,165.72	90	
			BOSTON-MAINE AIRWAYS INC	03/07/31	25847	Aviation - Reimbursements	02503351	31.32	31.32	90	
						TOTAL		17,406.58	17,406.58		
	000007953		TRANSPORTATION SECURITY ADMIN	03/07/01	25152	Terminal Rent/Display	02503079	2,333.49	.01	90	
			TRANSPORTATION SECURITY ADMIN	03/06/01	25152	Terminal Rent/Display	02502909	2,333.49	.01	90	
			TRANSPORTATION SECURITY ADMIN	03/05/01	25152	Terminal Rent/Display	02502467	2,333.49	.01	90	
						TOTAL		7,000.47	.03		
	000008228		PHILIBERT, WAYNE	03/07/31	25142	Aircraft Parking	02503313	495.00	495.00	90	
						TOTAL		495.00	495.00		
	000008333		MIDWAY AIR	03/09/30	25156	Landing Fees	02503672	3,134.43	3,134.43	90	
						TOTAL		3,134.43	3,134.43		
			CUSTOMER TYPE								
			TOTAL					4,461,614.26	1,316,838.63		

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CITY OF MANCHESTER, NH  
OPEN INVOICE REPORT OVER 90 DAYS  
BY FUND, CUSTOMER TYPE FOR COA

CUSTOMER TYPE CODE	FUND	CUSTOMER ID	CUSTOMER NAME	TRANS DATE	CHARGE CODE	TRANSACTION DESCRIPTION	INVOICE NUMBER	TRANSACTION AMOUNT	AMOUNT UNPAID	AGING CONTROL CODE	COMMENT
65	0807	000000064	SCHOOL ADMINISTRATIVE UNIT #37	03/09/24	65652	JFK Electric Reimbursement	9847490	5,284.47	5,284.47	90	
			SCHOOL ADMINISTRATIVE UNIT #37	03/08/19	65652	JFK Electric Reimbursement	9846572	4,078.90	4,078.90	90	
			SCHOOL ADMINISTRATIVE UNIT #37	03/07/24	65652	JFK Electric Reimbursement	9845710	3,519.94	3,519.94	90	
			SCHOOL ADMINISTRATIVE UNIT #37	03/06/24	65652	JFK Electric Reimbursement	9844674	3,485.10	3,485.10	90	
			SCHOOL ADMINISTRATIVE UNIT #37	03/05/23	65652	JFK Electric Reimbursement	9843771	3,657.44	3,657.44	90	
			SCHOOL ADMINISTRATIVE UNIT #37	03/05/02	65652	JFK Electric Reimbursement	9843133	5,136.86	5,136.86	90	
			SCHOOL ADMINISTRATIVE UNIT #37	03/03/26	65652	JFK Electric Reimbursement	9842248	6,015.51	2,473.51	90	
			TOTAL					31,178.22	27,636.22		
	0000000946		MANCHESTER SCHOOL ATHLETICS	01/09/30	65462	School Athletics - Qtr 1	9826497	147,085.13	610.97	90	7/1/01 - 9/30/01
			TOTAL					147,085.13	610.97		
	0000004783		JUTRAS POST	03/06/30	65457	Baseball	9844912	450.00	30.00	90	
			TOTAL					450.00	30.00		
			CUSTOMER TYPE TOTAL					178,713.35	28,277.19		
			FUND TOTAL					178,713.35	28,277.19		
			FINAL TOTALS					4,906,010.47	1,529,143.96		

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CITY OF MANCHESTER, NH  
OPEN INVOICE REPORT BY AGING  
INTERDEPARTMENTAL BY CUSTOMER TYPE

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CUSTOMER TYPE	FUND	CUSTOMER ID	CUSTOMER NAME	TRANS DATE	CHARGE CODE	TRANSACTION DESCRIPTION	COMMENT	INVOICE NUMBER	TRANSACTION AMOUNT	AMOUNT UNPAID	AGING CONTROL CODE
10	0101	000002561	MANCHESTER AIRPORT	04/01/30	10929	Overhead - Solicitor	Oct - Dec FY04	9851674	204.42	204.42	C
				04/01/30	10929	Benefits - Solicitor	Oct - Dec FY04	9851674	589.34	589.34	
				04/01/30	10929	Labor - Solicitor	Oct - Dec FY04	9851674	2,044.18	2,044.18	
				04/01/30	10929	Overhead - Risk Management	Oct - Dec FY04	9851674	82.50	82.50	
				04/01/30	10929	Benefits - Risk Management	Oct - Dec FY04	9851674	237.87	237.87	
				04/01/30	10929	Labor - Risk Management	Oct - Dec FY04	9851674	825.00	825.00	
				04/01/30	10929	Pridge Benefits - Finance	Oct - Dec FY04	9851674	152.50	152.50	
				04/01/30	10929	Labor - Finance	Oct - Dec FY04	9851674	1,353.04	1,353.04	
				TOTAL					5,488.85	5,488.85	
				CUSTOMER TYPE TOTAL					5,488.85	5,488.85	
11	0301	000000035	MANCHESTER HEALTH DEPT	03/12/29	10968	AggregationEnergyMeasures	Rines Ctr Boiler	9850245	43,777.00	43,777.00	
				03/12/29	10461	Aggregation Fee - SEM	Rines Ctr Boiler	9850245	3,267.00	904.00	
				TOTAL					44,681.00	44,681.00	
				03/12/29	10968	AggregationEnergyMeasures	Lighting-Firing range	9850246	5,718.40	5,718.40	
				03/12/29	10461	Aggregation Fee - SEM	Lighting- Firing range	9850246	897.54	897.54	
				TOTAL					6,615.94	6,615.94	
				CUSTOMER TYPE TOTAL					53,659.94	51,296.94	
				04/01/27	19999	UNUM LTD 2003	UNUM Basic Jan - Dec 2003	9851602	6,217.30	6,217.30	
				04/01/27	19213	Guardian Basic Life 2003	January-December 2003	9851602	7,250.73	7,250.73	
				TOTAL					13,468.03	13,468.03	
19	0101	000002557	MANCHESTER WATER WORKS	04/02/02	19110	Salary Reimbursement	July03- Feb04	9851727	2,077.85	2,077.85	
				TOTAL					2,077.85	2,077.85	
				04/02/02	19110	Salary Reimbursement	July 03- feb 04	9851728	1,079.62	1,079.62	
				TOTAL					1,079.62	1,079.62	
				CUSTOMER TYPE TOTAL					16,625.50	16,625.50	
				04/02/09	21928	Custodial Indirect Cost	ADMINISTRATIVE FEES	9851783	2.68	2.68	
				04/02/09	21591	Custodial Contract Manpr	PUBLIC MEETING CUST SVS	9851783	39.32	39.32	
				TOTAL					42.00	42.00	
				CUSTOMER TYPE TOTAL					42.00	42.00	
				TOTAL					42.00	42.00	
21	0101	000002573	MANCHESTER EPD	04/02/02	19110	Salary Reimbursement	July 03- feb 04	9851728	1,079.62	1,079.62	
				TOTAL					1,079.62	1,079.62	
				CUSTOMER TYPE TOTAL					16,625.50	16,625.50	
				04/02/09	21928	Custodial Indirect Cost	ADMINISTRATIVE FEES	9851783	2.68	2.68	
				04/02/09	21591	Custodial Contract Manpr	PUBLIC MEETING CUST SVS	9851783	39.32	39.32	
				TOTAL					42.00	42.00	
				CUSTOMER TYPE TOTAL					42.00	42.00	
				TOTAL					42.00	42.00	
				CUSTOMER TYPE TOTAL					42.00	42.00	
				TOTAL					42.00	42.00	

CITY OF MANCHESTER, NH  
OPEN INVOICE REPORT BY AGING  
INTERDEPARTMENTAL BY CUSTOMER TYPE

CUSTOMER TYPE	FUND	CUSTOMER ID	CUSTOMER NAME	TRANS DATE	CHARGE CODE	TRANSACTION DESCRIPTION	COMMENT	INVOICE NUMBER	TRANSACTION AMOUNT	AMOUNT UNPAID	AGING CONTROL CODE
27	0801	000002539	MANCHESTER HIGHWAY DEPT	04/02/04	27999	Spruce St. Inter. Project	add'l curbs/sidewalk	9851751	31,912.43	31,912.43	C
								TOTAL	42.00	42.00	
34	0101	000002543	MANCHESTER TRAFFIC DEPT	04/01/10	33871	Police - Cruiser Rental	Police - Extra Detail	9851084	60.00	60.00	
	0101		MANCHESTER TRAFFIC DEPT	04/01/10	33237	Extra Detail Admin Fee	Police Extra Detail	9851084	6.80	6.80	
	0101		MANCHESTER TRAFFIC DEPT	04/01/10	3A225	Regular Rate Retirement	Police Extra Detail	9851084	11.52	11.52	
	0101		MANCHESTER TRAFFIC DEPT	04/01/10	3A140	Regular Rate Officer's	Police Extra Detail	9851084	135.00	135.00	
								TOTAL	31,912.43	31,912.43	
								TOTAL	213.32	213.32	
	0101	000002557	MANCHESTER WATER WORKS	04/02/07	3A140	Regular Rate Officer's	Police Extra Detail	9851835	236.25	236.25	
	0101		MANCHESTER WATER WORKS	04/02/07	33237	Extra Detail Admin Fee	Police Extra Detail	9851835	11.90	11.90	
	0101		MANCHESTER WATER WORKS	04/02/07	3A225	Regular Rate Retirement	Police Extra Detail	9851835	20.16	20.16	
	0101		MANCHESTER WATER WORKS	04/01/31	3B225	Overtime Rate Retirement	Police Extra Detail	9851859	6.59	6.59	
	0101		MANCHESTER WATER WORKS	04/01/31	33237	Extra Detail Admin Fee	Police Extra Detail	9851859	13.60	13.60	
	0101		MANCHESTER WATER WORKS	04/01/31	33237	Extra Detail Admin Fee	Police Extra Detail	9851859	2.55	2.55	
	0101		MANCHESTER WATER WORKS	04/01/31	3A140	Regular Rate Officer's	Police Extra Detail	9851859	270.00	270.00	
	0101		MANCHESTER WATER WORKS	04/01/31	3A225	Regular Rate Retirement	Police Extra Detail	9851859	23.04	23.04	
	0101		MANCHESTER WATER WORKS	04/01/31	3B140	Overtime Rate Officer's	Police Extra Detail	9851859	77.10	77.10	
	0101		MANCHESTER WATER WORKS	04/01/03	3A140	Regular Rate Officer's	Police Extra Detail	9850987	514.69	514.69	
	0101		MANCHESTER WATER WORKS	04/01/03	3A225	Regular Rate Retirement	Police Extra Detail	9850987	43.92	43.92	
	0101		MANCHESTER WATER WORKS	04/01/03	33237	Extra Detail Admin Fee	Police Extra Detail	9850987	25.93	25.93	
								TOTAL	1,245.73	1,245.73	
50	0101	000000029	MANCHESTER CITY SOLICITOR	04/02/06	50442	Insurance REIMB-T68	PO# 416197	9851790	877.50	877.50	
	0101		MANCHESTER CITY SOLICITOR	04/02/06	50436	Towing Services Reimb	PO# 416873	9851790	5,200.00	5,200.00	
	0101		MANCHESTER CITY SOLICITOR	04/02/06	50442	Insurance REIMB-T68	PO# 409951	9851790	38.44	38.44	
	0101		MANCHESTER CITY SOLICITOR	04/02/06	50442	Insurance REIMB-T68	PO# 411953	9851790	75.00	75.00	
	0101		MANCHESTER CITY SOLICITOR	04/02/06	50442	Insurance REIMB-T68	PO# 412349	9851790	202.60	202.60	
	0101		MANCHESTER CITY SOLICITOR	04/02/06	50442	Insurance REIMB-T68	PO# 412349	9851790	112.86	112.86	
	0101		MANCHESTER CITY SOLICITOR	04/02/06	50442	Insurance REIMB-T68	PO# 411993	9851790	244.78	244.78	
	0101		MANCHESTER CITY SOLICITOR	04/02/06	50442	Insurance REIMB-T68	Issue Ticket #501337	9851790	7.72	7.72	
	0101		MANCHESTER CITY SOLICITOR	04/02/06	50442	Insurance REIMB-T68	PO# 411635	9851790	575.32	575.32	
	0101		MANCHESTER CITY SOLICITOR	04/02/02	50740	Insurance Reimbursement	PO# 415164	9851694	187.00	187.00	
	0101		MANCHESTER CITY SOLICITOR	04/01/26	50441	Insurance Reimbursement	PO #415071	9851577	108.00	108.00	
								TOTAL	1,459.05	1,459.05	



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CITY OF MANCHESTER, NH  
OPEN INVOICE REPORT BY AGING  
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CUSTOMER TYPE CODE	FUND	CUSTOMER ID	CUSTOMER NAME	TRANS DATE	CHARGE CODE	TRANSACTION DESCRIPTION	INVOICE NUMBER	TRANSACTION AMOUNT	AMOUNT UNPAID	AGING CONTROL CODE
50	0101	000002557	MANCHESTER WATER WORKS	04/01/30	5G130	45 Utility Insp OT-1hour W/E 1/24/04	TOTAL	7,629.22	7,629.22	
				04/01/22	5G130	45 Utility Insp OT-4hrs 20 Cooper St w/e 1/17/04	9851701	35.00	35.00	C
				04/01/22	5G130	45 Utility Insp OT-4hrs 25 Gotham St w/e 1/17/04	9851582	140.00	140.00	
				03/12/29	5G130	45 UTILITY INSP OT 3 HRS 861 CILLEY RD W/E 12-20	9850251	105.00	105.00	
							TOTAL	420.00	420.00	
13	0101	000002573	MANCHESTER EPD	04/01/30	50361	O&M Sewer Reimbursement December 2003/January2004	9851675	1,031.48	1,031.48	
							TOTAL	1,031.48	1,031.48	
							CUSTOMER TYPE			
							TOTAL	9,080.70	9,080.70	
							AGING TOTAL	118,268.47	118,268.47	
	0101	000000035	MANCHESTER HEALTH DEPT	03/12/15	13740	Computer Equipment CATALYST 2950 & MEMORY	9849636	652.00	652.00	30
							TOTAL	652.00	652.00	
				03/12/15	13740	Computer Equipment OPTIPIX GX270	9849632	6,816.00	6,816.00	
							TOTAL	6,816.00	6,816.00	
				03/12/15	13740	Computer Equipment NEC AS70 MONITORS	9849620	260.00	260.00	
	0101	000002521	MANCHESTER POLICE DEPT	03/12/15	13740	Computer Equipment OKIDATA MICROLINE PRTR	9849614	453.03	453.03	
				03/12/15	13740	Computer Equipment DELL INSPIRON LAPTOP	9849610	2,312.00	2,312.00	
				03/12/15	13740	Computer Equipment HP 450 MOBILE PRNTR	9849626	315.00	315.00	
				03/12/15	13740	Computer Equipment DELL OPTIPIX SX260	9849620	1,707.96	1,707.96	
							TOTAL	5,047.99	5,047.99	
34	0101	000002557	MANCHESTER WATER WORKS	03/12/06	33237	Extra Detail Admin Fee Police Extra Detail	9850174	39.10	39.10	
				03/12/06	33225	Regular Rate Retirement Police Extra Detail	9850174	66.24	66.24	
				03/12/06	33140	Regular Rate Officer's Police Extra Detail	9850174	776.25	776.25	
							TOTAL	881.59	881.59	
							CUSTOMER TYPE			
	0101	000000044	MANCHESTER LIBRARY	03/12/15	13740	Computer Equipment	9849632	6,816.00	6,816.00	
							TOTAL	6,816.00	6,816.00	
				03/12/15	13740	Computer Equipment	9849620	260.00	260.00	
				03/12/15	13740	Computer Equipment	9849614	453.03	453.03	
				03/12/15	13740	Computer Equipment	9849610	2,312.00	2,312.00	
	0101	000002557	MANCHESTER WATER WORKS	03/12/06	33237	Extra Detail Admin Fee Police Extra Detail	9850174	39.10	39.10	
				03/12/06	33225	Regular Rate Retirement Police Extra Detail	9850174	66.24	66.24	
				03/12/06	33140	Regular Rate Officer's Police Extra Detail	9850174	776.25	776.25	
							TOTAL	881.59	881.59	
							CUSTOMER TYPE			

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OPEN INVOICE REPORT BY AGING  
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CUSTOMER TYPE CODE	FUND ID	CUSTOMER NAME	TRANS DATE	CHARGE CODE	TRANSACTION DESCRIPTION	COMMENT	INVOICE NUMBER	TRANSACTION AMOUNT	AMOUNT UNPAID	AGING CONTROL CODE
34	0101	000002521 MANCHESTER POLICE DEPT	03/11/08	33237	Extra Detail Admin Fee	Police Extra Detail	9848731	6.80	6.80	60
	0101	MANCHESTER POLICE DEPT	03/11/08	3A225	Regular Rate Retirement	Police Extra Detail	9848731	11.52	11.52	
	0101	MANCHESTER POLICE DEPT	03/11/08	3A140	Regular Rate Officer's	Police Extra Detail	9848731	135.00	135.00	
							TOTAL	153.32	153.32	
							AGING TOTAL	13,397.58	13,397.58	
13	0101	000000024 MANCHESTER CITY CLERK	03/06/30	13740	INFOLINK EXPRESS SFTWRE	CITY CLERK PO#: 329804	9845035	6,000.00	6,000.00	90
							TOTAL	6,000.00	6,000.00	
	0101	000000044 MANCHESTER LIBRARY	03/07/31	13740	OPTIPIX GX 270	LIBRARY PO#: LIEGA-0728	9845829	1,404.40	146.98	
							TOTAL	1,404.40	146.98	
	0301	000000065 MANCHESTER WELFARE DEPT	01/06/19	13965	PENT III PC'S	WEL PO#: 939518	9823721	9,930.00	9,930.00	
	0101	000002521 MANCHESTER POLICE DEPT	03/06/30	13740	VIEWSONIC VA 175b	POLICE PO#: 329129	9845027	850.00	667.41	
	0101	MANCHESTER POLICE DEPT	03/06/30	13740	OPTIPIX GX260	POLICE PO#: 329499	9845038	1,149.68	1,149.68	
	0101	MANCHESTER POLICE DEPT	03/06/30	13740	MICROSOFT OFFICE XP PRO	POLICE PO#: 329499	9845038	309.00	309.00	
	0101	MANCHESTER POLICE DEPT	03/06/30	13740	ACCOUNT MANAGEMENT 3	POLICE PO#: 329499	9845038	12.78	12.78	
	0101	MANCHESTER POLICE DEPT	03/06/30	13740	BORDERMANAGER V 3.7	POLICE PO#: 329499	9845038	28.40	28.40	
							TOTAL	130.64	130.64	
							AGING TOTAL	2,480.50	2,297.91	
	0101	000002557 MANCHESTER WATER WORKS	03/01/28	13926	Fringe Benefits-Info Sys	7/01/02-12/31/02	9840783	120.63	25.44	
							TOTAL	120.63	25.44	
	0101	000002561 MANCHESTER AIRPORT	03/04/15	13740	SCR #: 2002-201866	Continuation Property	9842549	7,500.00	3,750.00	
							TOTAL	7,500.00	3,750.00	
							CUSTOMER TYPE TOTAL	27,435.53	22,150.33	

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CITY OF MANCHESTER, NH  
OPEN INVOICE REPORT BY AGING  
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CUSTOMER TYPE CODE	FUND	CUSTOMER ID	CUSTOMER NAME	TRANS DATE	CHARGE CODE	TRANSACTION DESCRIPTION	COMMENT	INVOICE NUMBER	TRANSACTION AMOUNT	AMOUNT UNPAID	AGING CONTROL CODE
50	0101	0000000029	MANCHESTER CITY SOLICITOR	03/07/31	50441	Insurance Reimbursement	A-1 Auto Body- Inv # 6807	9845768	808.72	808.72	90
	0101		MANCHESTER CITY SOLICITOR	03/06/24	50913	PO # 327482		9844693	758.00	758.00	
	0101		MANCHESTER CITY SOLICITOR	03/06/24	50913	PO # 327480		9844693	1,835.92	161.20	
								TOTAL	3,402.64	1,727.92	
								CUSTOMER TYPE			
								TOTAL	3,402.64	1,727.92	
								AGING			
								TOTAL	30,838.17	23,878.25	
								FINAL TOTALS			
								TOTAL	162,657.54	153,334.62	

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CITY OF MANCHESTER, NH  
OPEN INVOICE REPORT BY AGING  
SCHOOL INVOICES BY CUSTOMER TYPE

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CUSTOMER TYPE	FUND	CUSTOMER ID	CUSTOMER NAME	TRANS DATE	CHARGE CODE	TRANSACTION DESCRIPTION	COMMENT	INVOICE NUMBER	TRANSACTION AMOUNT	AMOUNT UNPAID	AGING CONTROL CODE
21	0101	0000000064	SCHOOL ADMINISTRATIVE UNIT #37	04/02/12	21998	School Charge Backs	PM CONTRACT FEBRUARY	9851892	12,105.47	12,105.47	C
	0101		SCHOOL ADMINISTRATIVE UNIT #37	04/02/12	21998	School Charge Backs	CUSTODIAL CONTRACT FEB	9851892	277,116.02	277,116.02	
							TOTAL		289,221.49	289,221.49	
	0101	000001009	MANCHESTER WEST HIGH SCHOOL	04/02/09	21928	Custodial Indirect Cost	ADMINISTRATIVE FEES	9851781	14.07	14.07	
	0101		MANCHESTER WEST HIGH SCHOOL	04/02/09	21591	Custodial Contract Manpw	PSAT EXAM 10-18-03	9851781	206.43	206.43	
							TOTAL		220.50	220.50	
							CUSTOMER TYPE		289,441.99	289,441.99	
							TOTAL		146,586.91	146,586.91	
33	0101	0000000064	SCHOOL ADMINISTRATIVE UNIT #37	04/01/01	33998	School Charge Backs	FY 2004 OCT-DEC 03 REVISE	9851627	45,221.45	45,221.45	
	0101		SCHOOL ADMINISTRATIVE UNIT #37	04/01/01	33998	School Charge Backs	FY 2004 AUG-SEP 04 REVISE	9851627	191,808.36	191,808.36	
							TOTAL		191,808.36	191,808.36	
							CUSTOMER TYPE		191,808.36	191,808.36	
							TOTAL		34.56	34.56	
34	0101	0000000064	SCHOOL ADMINISTRATIVE UNIT #37	04/02/07	3A225	Regular Rate Retirement	Police Extra Detail	9851827	405.00	405.00	
	0101		SCHOOL ADMINISTRATIVE UNIT #37	04/02/07	3A140	Regular Rate Officer's	Police Extra Detail	9851827	69.12	69.12	
	0101		SCHOOL ADMINISTRATIVE UNIT #37	04/01/31	3A225	Regular Rate Retirement	Police Extra Detail	9851849	810.00	810.00	
	0101		SCHOOL ADMINISTRATIVE UNIT #37	04/01/31	3A140	Regular Rate Officer's	Police Extra Detail	9851849	77.76	77.76	
	0101		SCHOOL ADMINISTRATIVE UNIT #37	04/01/24	3A225	Regular Rate Retirement	Police Extra Detail	9851653	911.25	911.25	
	0101		SCHOOL ADMINISTRATIVE UNIT #37	04/01/24	3A140	Regular Rate Officer's	Police Extra Detail	9851653	103.68	103.68	
	0101		SCHOOL ADMINISTRATIVE UNIT #37	04/01/17	3A225	Regular Rate Retirement	Police Extra Detail	9851631	1,215.00	1,215.00	
	0101		SCHOOL ADMINISTRATIVE UNIT #37	04/01/17	3A140	Regular Rate Officer's	Police Extra Detail	9851631	103.68	103.68	
	0101		SCHOOL ADMINISTRATIVE UNIT #37	04/01/10	3A225	Regular Rate Retirement	Police Extra Detail	9851076	1,215.00	1,215.00	
	0101		SCHOOL ADMINISTRATIVE UNIT #37	04/01/10	3A140	Regular Rate Officer's	Police Extra Detail	9851076	43.20	43.20	
	0101		SCHOOL ADMINISTRATIVE UNIT #37	04/01/03	3A225	Regular Rate Retirement	Police Extra Detail	9850978	506.25	506.25	
	0101		SCHOOL ADMINISTRATIVE UNIT #37	04/01/03	3A140	Regular Rate Officer's	Police Extra Detail	9850978	25.92	25.92	
	0101		SCHOOL ADMINISTRATIVE UNIT #37	03/12/27	3A225	Regular Rate Retirement	Police Extra Detail	9850327	303.75	303.75	
	0101		SCHOOL ADMINISTRATIVE UNIT #37	03/12/27	3A140	Regular Rate Officer's	Police Extra Detail	9850327	5,824.17	5,824.17	
							TOTAL		5,824.17	5,824.17	
							CUSTOMER TYPE		5,824.17	5,824.17	
							TOTAL		1,446.06	1,446.06	
50	0101	0000000064	SCHOOL ADMINISTRATIVE UNIT #37	04/01/29	50998	McLghln dmp p/e 1/24/04	WF0096023 Job 161	9851629	1,051.68	1,051.68	
	0101		SCHOOL ADMINISTRATIVE UNIT #37	04/01/29	50998	Hillside dmp p/e 1/24/04	WF0096013 Job 161	9851629	394.38	394.38	
	0101		SCHOOL ADMINISTRATIVE UNIT #37	04/01/29	50998	Wilson dmp p/e 1/24/04	WF0096026 Job 161	9851629	460.11	460.11	
	0101		SCHOOL ADMINISTRATIVE UNIT #37	04/01/29	50998	Weston dmp p/e 1/24/04	WF0096025 Job 161	9851629	328.65	328.65	
	0101		SCHOOL ADMINISTRATIVE UNIT #37	04/01/29	50998	Webster dmp p/e 1/24/04	WF0096027 Job 161	9851629	328.65	328.65	
	0101		SCHOOL ADMINISTRATIVE UNIT #37	04/01/29	50998	Smyth Rd dmp p/e 1/24/04	WF0096021 Job 161	9851629			

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CUSTOMER TYPE	FUND	CUSTOMER ID	CUSTOMER NAME	TRANS DATE	CHARGE CODE	TRANSACTION DESCRIPTION	COMMENT	INVOICE NUMBER	TRANSACTION AMOUNT	AMOUNT UNPAID	AGING CONTROL CODE				
50	0101	000000064	SCHOOL ADMINISTRATIVE UNIT #37	04/01/29	50998	Pkr Vryny dmp p/e 1/24/04	WF0096019	9851629	920.22	920.22	C				
				04/01/29	50998	Northwest dmp p/e 1/24/04	WF0096018	9851629	394.38	394.38					
				04/01/29	50998	McDugh dmp p/e 1/24/04	WF0096016	9851629	788.76	788.76					
				04/01/29	50998	Jewett dmp p/e 1/24/04	WF0096014	9851629	657.30	657.30					
				04/01/29	50998	Hghland dmp p/e 1/24/04	WF0096012	9851629	394.38	394.38					
				04/01/29	50998	Hillsville dmp p/e 1/24/04	WF0096011	9851629	460.11	460.11					
				04/01/29	50998	Gnn Acres dmp p/e 1/24/04	WF0096010	9851629	591.57	591.57					
				04/01/29	50998	Gossler dmp p/e 1/24/04	WF0096009	9851629	460.11	460.11					
				04/01/29	50998	Beech dmp p/e 1/24/04	WF0096007	9851629	1,183.14	1,183.14					
				04/01/29	50998	Braville dmp p/e 1/24/04	WF0096006	9851629	460.11	460.11					
				04/01/29	50998	Sch/Adm dmp p/e 1/24/04	WF0096028	9851629	197.19	197.19					
				04/01/29	50998	Labor-Misc Schools	WF0096029	9851629	12,741.40	12,741.40					
				04/01/29	50998	Sch/Tech dmp p/e 1/24/04	WF0096015	9851629	6,488.47	6,488.47					
				04/01/29	50998	Memorial dmp p/e 1/24/04	WF0096017	9851629	985.95	985.95					
				04/01/29	50998	West dmp p/e 1/24/04	WF0096024	9851629	1,840.44	1,840.44					
				04/01/29	50998	Central dmp p/e 1/24/04	WF0096008	9851629	1,577.52	1,577.52					
				04/01/29	50998	Parkside dmp p/e 1/24/04	WF0096020	9851629	2,037.63	2,037.63					
				04/01/29	50998	Southside dmp p/e 1/24/04	WF0096022	9851629	854.49	854.49					
				TOTAL									37,897.19	37,897.19	
CUSTOMER TYPE									37,897.19	37,897.19					
65	0807	000000064	SCHOOL ADMINISTRATIVE UNIT #37	04/01/29	65652	JFK Electric Reimbursement		9851628	7,937.41	7,937.41					
				03/12/23	65652	JFK Electric Reimbursement		9850155	6,628.42	6,628.42					
TOTAL									14,565.83	14,565.83					
CUSTOMER TYPE									14,565.83	14,565.83					
34	0101	000000064	SCHOOL ADMINISTRATIVE UNIT #37	AGING											
				TOTAL		539,537.54		539,537.54							
34	0101	000000064	SCHOOL ADMINISTRATIVE UNIT #37	03/12/20	3A225	Regular Rate Retirement	Police Extra Detail	9850218	25.92	25.92	30				
				03/12/20	3A140	Regular Rate Officer's	Police Extra Detail	9850218	303.75	303.75					
				03/12/13	3A225	Regular Rate Retirement	Police Extra Detail	9850190	25.92	25.92					
				03/12/13	3A140	Regular Rate Officer's	Police Extra Detail	9850190	303.75	303.75					
				03/12/06	3A225	Regular Rate Retirement	Police Extra Detail	9850160	43.20	43.20					
				03/12/06	3A140	Regular Rate Officer's	Police Extra Detail	9850160	506.25	506.25					
				TOTAL									1,208.79	1,208.79	
				CUSTOMER TYPE									1,208.79	1,208.79	
				TOTAL									1,208.79	1,208.79	
				CUSTOMER TYPE									1,208.79	1,208.79	

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CUSTOMER TYPE	FUND	CUSTOMER ID	CUSTOMER NAME	TRANS DATE	CHARGE CODE	TRANSACTION DESCRIPTION	COMMENT	INVOICE NUMBER	TRANSACTION AMOUNT	AMOUNT UNPAID	AGING CONTROL CODE
50	0101	0000000064	SCHOOL ADMINISTRATIVE UNIT #37	03/11/26	50998	Sweeping p/e	11/22/03	9849327	428.63	253.48	30
								TOTAL	428.63	253.48	
								CUSTOMER TYPE	428.63	253.48	
								TOTAL	428.63	253.48	
65	0807	0000000064	SCHOOL ADMINISTRATIVE UNIT #37	03/11/26	65652	JFK Electric Reimbursemt		9849326	7,451.07	7,451.07	
								TOTAL	7,451.07	7,451.07	
								CUSTOMER TYPE	7,451.07	7,451.07	
								TOTAL	7,451.07	7,451.07	
								AGING	9,088.49	8,913.34	
								TOTAL	9,088.49	8,913.34	
65	0807	0000000064	SCHOOL ADMINISTRATIVE UNIT #37	03/10/27	65652	JFK Electric Reimbursemt		9849413	7,602.03	7,602.03	60
								TOTAL	7,602.03	7,602.03	
								CUSTOMER TYPE	7,602.03	7,602.03	
								TOTAL	7,602.03	7,602.03	
								AGING	7,602.03	7,602.03	
								TOTAL	7,602.03	7,602.03	
13	0301	0000000064	SCHOOL ADMINISTRATIVE UNIT #37	01/10/24	13965	FIBER TO MAPLE STREET	YOUTH CENTER	9827028	818.00	818.00	90
								TOTAL	818.00	818.00	
								CUSTOMER TYPE	818.00	818.00	
								TOTAL	818.00	818.00	
21	0101	0000000064	SCHOOL ADMINISTRATIVE UNIT #37	99/09/01	21682	Mechanical Materials	MATERIALS PURCHASED FOR	9810522	19.96	19.96	
	0101		SCHOOL ADMINISTRATIVE UNIT #37	99/09/01	21682	Mechanical Materials	MATERIALS PURCHASED FOR	9810522	19.23	19.23	
	0101		SCHOOL ADMINISTRATIVE UNIT #37	99/04/29	21928	Custodial Indirect Cost	MUSIC FESTIVAL HELD AT	9808955	50.00	50.00	
	0101		SCHOOL ADMINISTRATIVE UNIT #37	99/04/29	21591	Custodial Contract Manpwr	MUSIC FESTIVAL HELD AT	9808955	1,091.86	1,013.67	
	0101		SCHOOL ADMINISTRATIVE UNIT #37	00/04/06	21898	REIMBURSE PORTABLE INST	REMAINING BALANCE FOR	9813919	47.14	8.40	
								TOTAL	1,228.19	1,111.26	
	0101	000001009	MANCHESTER WEST HIGH SCHOOL	03/05/12	21591	Custodial Contract Manpwr	Northwest School	9843239	98.30	98.30	
	0101		MANCHESTER WEST HIGH SCHOOL	03/05/12	21928	Custodial Indirect Cost	Administrative Fees	9843239	6.70	6.70	
	0101		MANCHESTER WEST HIGH SCHOOL	01/04/05	21928	Custodial Indirect Cost	ADMINISTRATIVE FEES	9821544	19.68	19.68	
	0101		MANCHESTER WEST HIGH SCHOOL	01/04/05	21591	Custodial Contract Manpwr	WEST HIGH WRESTLING	9821544	148.32	148.32	
	0101		MANCHESTER WEST HIGH SCHOOL	00/05/09	21928	Custodial Indirect Cost	SCHOOL DANCE 11-20-99	9814404	39.00	39.00	

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CUSTOMER TYPE	FUND	CUSTOMER ID	CUSTOMER NAME	TRANS DATE	CHARGE CODE	TRANSACTION DESCRIPTION	COMMENT	INVOICE NUMBER	TRANSACTION AMOUNT	AMOUNT UNPAID	AGING CONTROL CODE
21	0101	000001009	MANCHESTER WEST HIGH SCHOOL	00/05/09	21591	Custodial Contract Manpwr	LABOR TO CLEAN UP	9814404	234.00	234.00	90
								TOTAL	546.00	546.00	
	0101	000004097	HALLSVILLE SCHOOL	99/06/18	21591	Custodial Contract Manpwr	CENTRAL PA 5-8-99 PLAY	9809602	92.17	92.17	
	0101		HALLSVILLE SCHOOL	99/06/18	21928	Custodial Indirect Cost	CENTRAL PA 5-8-99 PLAY	9809602	44.33	44.33	
								TOTAL	136.50	136.50	
	0101	000004110	CENTRAL HIGH SCHOOL	02/12/30	21591	Custodial Contract Manpwr	HILLSIDE CROSS CTRY RACE	9839997	324.70	324.70	
	0101		CENTRAL HIGH SCHOOL	02/12/30	21928	Custodial Indirect Cost	ADMINISTRATIVE FEES	9839997	32.30	32.30	
								TOTAL	357.00	357.00	
34	0101	000000064	SCHOOL ADMINISTRATIVE UNIT #37	03/08/30	3A140	Regular Rate Officer's	Police Extra Detail	9846841	101.25	101.25	
	0101		SCHOOL ADMINISTRATIVE UNIT #37	03/08/30	3A225	Regular Rate Retirement	Police Extra Detail	9846841	8.64	8.64	
								TOTAL	109.89	109.89	
								CUSTOMER TYPE TOTAL	109.89	109.89	
41	0101	000004107	HILLSIDE MIDDLE SCHOOL	03/06/30	41110	MAHONEY FIELD TRIP 6/6/03	SCHOOL HEALTH NURSE	9844978	131.44	131.44	
								TOTAL	131.44	131.44	
								CUSTOMER TYPE TOTAL	131.44	131.44	
50	0101	000000064	SCHOOL ADMINISTRATIVE UNIT #37	03/05/14	50998	BEECH LABOR 4-03	WF0066889-162	9843252	197.22	197.22	
	0101		SCHOOL ADMINISTRATIVE UNIT #37	03/05/14	50998	BEECH DUMESTR 4-03	WF0066889-161	9843252	1,267.40	1,267.40	
	0101		SCHOOL ADMINISTRATIVE UNIT #37	02/07/18	50998	Parker V labor	WF46723/162	9834840	126.36	126.36	
	0101		SCHOOL ADMINISTRATIVE UNIT #37	02/07/18	50998	Memorial labor	WF46721/162	9834840	126.36	126.36	
	0101		SCHOOL ADMINISTRATIVE UNIT #37	02/07/18	50998	Southside labor	WF46726/162	9834840	126.36	126.36	
								TOTAL	1,843.70	1,843.70	
	0101	000005290	SCHOOL OF TECHNOLOGY	99/06/29	50363	Drop-Off Center Revenue	#48639 6/9/99	9809909	10.00	10.00	
								TOTAL	10.00	10.00	
								CUSTOMER TYPE TOTAL	1,853.70	723.01	

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CUSTOMER TYPE	FUND	CUSTOMER ID	CUSTOMER NAME	TRANS DATE	CHARGE CODE	TRANSACTION DESCRIPTION	COMMENT	INVOICE NUMBER	TRANSACTION AMOUNT	AMOUNT UNPAID	AGING CONTROL CODE
65	0807	000000064	SCHOOL ADMINISTRATIVE UNIT #37	03/09/24	65652	JFK Electric Reimbursemt		9847490	5,284.47	5,284.47	90
	0204		SCHOOL ADMINISTRATIVE UNIT #37	03/08/31	65968	Hallsville Roof & Drain	Perm-A-Drive paid 9/15/03	9846685	13,682.26	13,682.26	
	0807		SCHOOL ADMINISTRATIVE UNIT #37	03/08/19	65652	JFK Electric Reimbursemt		9846572	4,078.90	4,078.90	
	0807		SCHOOL ADMINISTRATIVE UNIT #37	03/07/24	65652	JFK Electric Reimbursemt		9845710	3,519.94	3,519.94	
	0807		SCHOOL ADMINISTRATIVE UNIT #37	03/06/24	65652	JFK Electric Reimbursemt		9844674	3,485.10	3,485.10	
	0807		SCHOOL ADMINISTRATIVE UNIT #37	03/05/23	65652	JFK Electric Reimbursemt		9843771	3,657.44	3,657.44	
	0807		SCHOOL ADMINISTRATIVE UNIT #37	03/05/02	65652	JFK Electric Reimbursemt		9843133	5,136.86	5,136.86	
	0807		SCHOOL ADMINISTRATIVE UNIT #37	03/03/26	65652	JFK Electric Reimbursemt		9842248	6,015.51	2,473.51	
								TOTAL	44,860.48	41,318.48	
								CUSTOMER TYPE			
								TOTAL	44,860.48	41,318.48	
								AGING			
								TOTAL	50,041.20	45,251.58	
								FINAL TOTALS			
								TOTAL	606,269.26	601,304.49	

\*\*\* END OF REPORT \*\*\*



Department of Finance  
Accounts Receivable  
Solicitor's Office Submission's

Court Proceedings Initiated  
Submitted for Write Off  
Payment Plan Initiated

Dept	Customer Name	Cust #	Invoice #	Invoice Date	Original Amount	Open Amount	Explanation
fire	C/O Very Narrow Trust Philip Desmarais	2937	9807750	1/26/1999	\$480.00	\$480.00	Court Proceedings Started
fire	C/O Very Narrow Trust Philip Desmarais	2937	9812557	1/1/2000	\$480.00	\$480.00	Court Proceedings Started
fire	C/O Very Narrow Trust Philip Desmarais	2937	9808534	3/25/1999	\$850.00	\$850.00	Court Proceedings Started
fire	Joshua Irrevocable Trust	4431	9807770	1/26/1999	\$480.00	\$480.00	Pymt Plan Initiated
fire	Joshua Irrevocable Trust	4431	9812586	1/1/2000	\$480.00	\$480.00	Pymt Plan Initiated
	above submitted to City Solicitor December 21, 2000					\$2,770.00	
fire	New Beginnings Child Center	14	9812178	1/1/2000	\$480.00	\$105.00	Default Judgement Received
fire	New Beginnings Child Center	14	9809245	5/21/1999	\$720.00	\$720.00	Default Judgement Received
hwy	Gary Cate	5488	9813010	1/31/2000	\$298.00	\$298.00	Letter Sent by Solicitor's Office
hwy	Gary Cate	5488	9813080	2/11/2000	\$89.00	\$89.00	Letter Sent by Solicitor's Office
hwy	Gary Cate	5488	9813327	2/24/2000	\$82.00	\$82.00	Letter Sent by Solicitor's Office
hwy	Gary Cate	5488	9813379	2/29/2000	\$15.00	\$15.00	Letter Sent by Solicitor's Office
hwy	Gary Cate	5488	9813581	3/10/2000	\$221.00	\$221.00	Letter Sent by Solicitor's Office
hwy	Gary Cate	5488	9813701	3/23/2000	\$172.00	\$172.00	Letter Sent by Solicitor's Office
hwy	Gary Cate	5488	9813750	3/29/2000	\$124.00	\$124.00	Letter Sent by Solicitor's Office
hwy	Gary Cate	5488	9813982	4/12/2000	\$56.00	\$56.00	Letter Sent by Solicitor's Office
	above submitted to City Solicitor 3/12/01		Total sent to City Solicitor			\$1,882.00	
fire	NH Demolition Inc	5867	9815206	6/29/2000	\$1,918.35	\$1,762.10	closed AEX 05/28/01
traffic	Brian Smith	5973	9816151	8/9/2000	\$859.94	\$859.94	closed SKP 06/29/01
	above submitted to City Solicitor 7/13/01		Total sent to City Solicitor			\$2,622.04	
traffic	Mark Paris	5747	9814844	6/6/2000	\$1,369.71	\$1,369.71	closed AEX 07/15/01
fire	Philip Desmarais	2937	9814629	5/24/2000	\$650.00	\$650.00	Court Proceedings Started
fire	Joshua Irrevocable Trust	4431	9814633	5/24/2000	\$50.00	\$50.00	Pymt Plan Initiated
	above submitted to City Solicitor 8/14/01		Total sent to City Solicitor			\$2,069.71	
fire	Joshua Irrevocable Trust	4431	9819350	1/1/2001	\$480.00	\$150.00	Pymt Plan Initiated
	above submitted to City Solicitor 11/05/01		Total sent to City Solicitor			\$150.00	
hwy	Chris Chakas - Former Hwy Employee	6172	9818435	11/28/2000	\$63.84	\$63.84	workers compensation reimbursement
	above submitted to City Solicitor 11/23/01		Total sent to City Solicitor			\$63.84	
fire	Philip Desmarais	2937	9819322	1/1/2001	\$480.00	\$480.00	Court Proceedings Started
hwy	John Kiskinis - Former Hwy Employee	6174	9818437	11/28/2000	\$486.53	\$486.53	workers compensation reimbursement
	above submitted to City Solicitor 12/17/01					\$966.53	
fire	Philip Desmarais	2937	9821323	3/20/2001	\$350.00	\$350.00	Court Proceedings Started
	above submitted to City Solicitor 12/28/01					\$350.00	
epd	Casey Septic	5684	6172&754	7/31/2000	\$1,857.44	\$1,857.44	closed AEX 12/30/01
	above submitted to City Solicitor 01/14/02					\$1,857.44	
police	Mark Fava	3042	9800213	6/30/1997	\$10,860.44	\$10,860.44	closed AEX 04/14/02
	above submitted to City Solicitor 03/22/02					\$10,860.44	
fire	Bernard Stubbs	6622	9823938	6/29/2001	\$1,735.89	\$1,735.89	closed AEX 05/26/02
hwy	Cold Stone Development	5981	9825286	8/20/2001	\$530.70	\$530.70	closed AEX 05/26/02
hwy	Cold Stone Development	5981	9825476	8/27/2001	\$634.50	\$634.50	closed AEX 05/26/02
hwy	Cold Stone Development	5981	9825663	9/10/2001	\$406.50	\$406.50	closed AEX 05/26/02
hwy	Cold Stone Development	5981	9825794	9/17/2001	\$133.50	\$133.50	closed AEX 05/26/02
hwy	Cold Stone Development	5981	9826156	9/24/2001	\$31.50	\$31.50	closed AEX 05/26/02
hwy	Cold Stone Development	5981	9826396	10/5/2001	\$58.50	\$58.50	closed AEX 05/26/02
hwy	Cold Stone Development	5981	9827382	11/13/2001	\$105.00	\$105.00	closed AEX 05/26/02
	above submitted to City Solicitor 06/13/02					\$3,636.09	
hwy	Mike Healy - Former Hwy Employee	6173	9818436	11/28/2000	\$218.98	\$218.98	workers compensation reimbursement
	above submitted to City Solicitor 08/12/02					\$218.98	
fire	Bridge Bay LLC	6269	9819668	1/9/2001	\$480.00	\$480.00	closed AEX 01/01/03
fire	Bridge Bay LLC	6269	9829359	1/4/2002	\$480.00	\$480.00	closed AEX 01/01/03
fire	Bridge Bay LLC	6269	9839464	1/1/2003	\$480.00	\$480.00	closed AEX 01/01/03
fire	Phillip Desmarais	2937	9829220	1/4/2002	\$480.00	\$480.00	closed AEX 01/01/03
fire	Phillip Desmarais	2937	9832777	5/15/2002	\$350.00	\$350.00	closed AEX 01/01/03
fire	Phillip Desmarais	2937	9839329	1/1/2003	\$480.00	\$480.00	closed AEX 01/01/03
	above submitted to City Solicitor 01/15/03					\$2,750.00	
traffic	Danielle Garcia	7307	9832429	4/24/2002	\$3,160.29	\$3,160.29	closed AEX 06/30/03
	above submitted to City Solicitor 07/15/03					\$3,160.29	
fire	New Beginnings Child Center	14	9838986	1/1/2003	\$480.00	\$480.00	Default Judgement Received
	above submitted to City Solicitor 07/15/03					\$480.00	
hwy	Steve Mann - Former Hwy Employee	8005	9843224	5/6/2003	\$417.56	\$417.56	closed AEX 09/20/03
	above submitted to City Solicitor 10/15/03					\$417.56	
hwy	Teac Boucher - Former Hwy Employee	8006	9843225	5/6/2003	\$92.11	\$92.11	closed AEX 10/25/03
traffic	Teresa Lorenz	6977	9826959	10/22/2001	\$1,327.19	\$1,327.19	closed AEX 10/31/03
	above submitted to City Solicitor 12/3/03					\$1,419.30	
fire	Phillip Desmarais	2937	9842180	3/20/2003	\$850.00	\$850.00	closed AEX 11/22/03
	above submitted to City Solicitor 12/5/03					\$850.00	

\$36,524.22

UNCOLLECTABLE PER COLLECTION AGENCY > \$1,000-SEND TO CITY SOLICITOR

9E

# ACCOUNTS RECEIVABLE OVER 90 DAYS SUMMARY

As of February 17, 2004

Misc Information

Total Receivables Over 90 Days \$ 1,529,143.96

Interdepartmental	\$	23,878.25
School	\$	45,251.58
Solicitor's Office Submissions	\$	36,524.22
Proposed 2nd Quarter Write Offs	\$	13,840.67
Airport	\$	1,316,838.63
Riverfest Inc	\$	10,413.84
Blue Cross/Blue Shield	\$	58,325.56
Subtotal	\$	1,505,072.75

Police Extra Detail  
Health Audit Recovery

Adjusted Receivable Balance From Other Accounts \$ 24,071.21



**City of Manchester  
Department of Finance**

One City Hall Plaza  
Manchester, New Hampshire 03101  
(603) 624-6460  
Fax: (603) 624-6549

February 18, 2004

Committee on Accounts, Enrollment and Revenue Administration  
C/O Mr. Leo Bernier, City Clerk  
One City Hall Plaza  
Manchester NH 03101

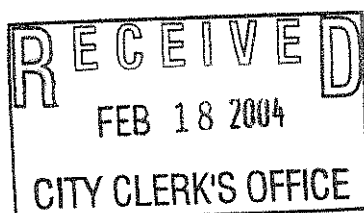
Dear Honorable Committee Members,

Attached is the 2nd quarter fiscal year 2004 write off list for the Accounts Receivable module. Most of these items have already been sent to collections and have been determined to be uncollectable. We request authorization to write these receivables off.

Please let me know if you have any questions or require further information.

Respectfully submitted,

Sharon Wickens  
Financial Analyst II  
Enc.



Department of Finance  
Accounts Receivable  
2nd Quarter FY04 Write Off Submission

Dept	Customer Name	Cust #	Invoice #	Invoice Date	Original Amount	Open Amount	Explanation	
traffic	Soultana Georgioudis	6871	9839785	12/19/2002	\$62.00	\$62.00	closed AEX 11/22/03	\$62.00 Total Traffic
fire	Movie Gallery, Inc.	5153	9839415	1/1/2003	\$480.00	\$82.03	unable to collect collection fee	
fire	Best Buy Co	4992	9839393	1/1/2003	\$480.00	\$82.03	unable to collect collection fee	
fire	Ramada Inn At Amoskeg Falls	4482	9842185	3/20/2003	\$200.00	\$200.00	closed AEX 11/22/03	
fire	Macy C Iverson	8009	9843738	5/22/2003	\$197.73	\$197.73	closed AEX 12/06/03	
fire	Mill City Café	7955	9842474	4/9/2003	\$130.00	\$130.00	closed AEX 11/22/03	\$691.79 Total Fire
hwy	Keith Silver	5858	9840026	12/31/2002	\$57.00	\$57.00	closed AEX 10/12/03	
hwy	Michael Jones	7939	9842311	3/31/2003	\$33.00	\$33.00	closed AEX 10/25/03	
hwy	Frank Martineau	7941	9842313	3/31/2003	\$94.50	\$94.50	closed AEX 10/25/03	
hwy	Mastercraft Painting	6881	9841515	2/28/2003	\$61.50	\$61.50	closed AEX 10/31/03	
hwy	Scott Huard	7938	9842310	3/31/2003	\$39.00	\$39.00	closed AEX 10/31/03	
hwy	Feliz Vazquez Figueroa	7799	9838968	12/13/2002	\$132.00	\$132.00	closed AEX 11/22/03	
hwy	Marguerite Martin	7864	9840848	1/31/2003	\$12.00	\$12.00	closed AEX 11/22/03	
hwy	Todd Lacourse	8015	9843291	5/14/2003	\$179.50	\$179.50	closed AEX 11/29/03	
hwy	Rafaela Peguero	8000	9843219	5/6/2003	\$66.00	\$66.00	closed AEX 12/20/03	
hwy	George J Sideris	8048	9843828	5/27/2003	\$99.00	\$99.00	closed AEX 12/20/03	
hwy	George J Sideris	8048	9845892	8/5/2003	\$366.50	\$366.50	closed AEX 12/20/03	
hwy	George J Sideris	8048	9846152	8/19/2003	\$304.50	\$304.50	closed AEX 12/20/03	
hwy	Michael Kruger	7589	9836293	8/23/2003	\$66.00	\$66.00	closed AEX 12/20/03	
police	Mark Fava	3042	9800213	6/30/1997	\$10,860.44	\$10,860.44	closed USA 10/12/03	\$1,510.50 Total Highway
police	Royal Palace Circus	4848	9833718	7/1/2002	\$332.75	\$332.75	closed AEX 04/14/02	
police	CLG Construction Group, Inc.	7728	9838115	12/2/2002	\$265.73	\$265.73	closed AEX 10/25/03	
police	M L & Sons Enterprises	726	9828187	12/1/2001	\$536.97	\$117.46	closed AEX 10/31/03	\$11,576.38 Total Police
							unable to collect collection fee	
								<u>\$13,840.67</u>

AEX - All Efforts Exhausted  
USA - Unserviceable Address/Invalid Phone Number

11/18/03 - Accounts

Tabled

12/16/03 - Renamed tabled.



City of Manchester  
Department of Finance

One City Hall Plaza  
Manchester, New Hampshire 03101  
(603) 624-6460  
Fax: (603) 624-6549

October 24, 2003

Committee on Accounts, Enrollment and Revenue Administration  
C/O Mr. Leo Bernier  
Office of the City Clerk  
One City Hall Plaza  
Manchester, NH 03101

Dear Honorable Committee Members,

Per your request to Kevin Clougherty, please find attached the City of Manchester's unaudited overtime trend reports for the general fund's three largest departments shown separately. The first set represents overtime for the fiscal years from 1999 through 2004 for the first quarter. The second and third sets represent overtime for the fiscal years from 1999 through 2003 for the second and third quarters of each year. Each respective department has also been furnished the same information.

Respectfully submitted,

Guy Beloin  
Financial Analyst II

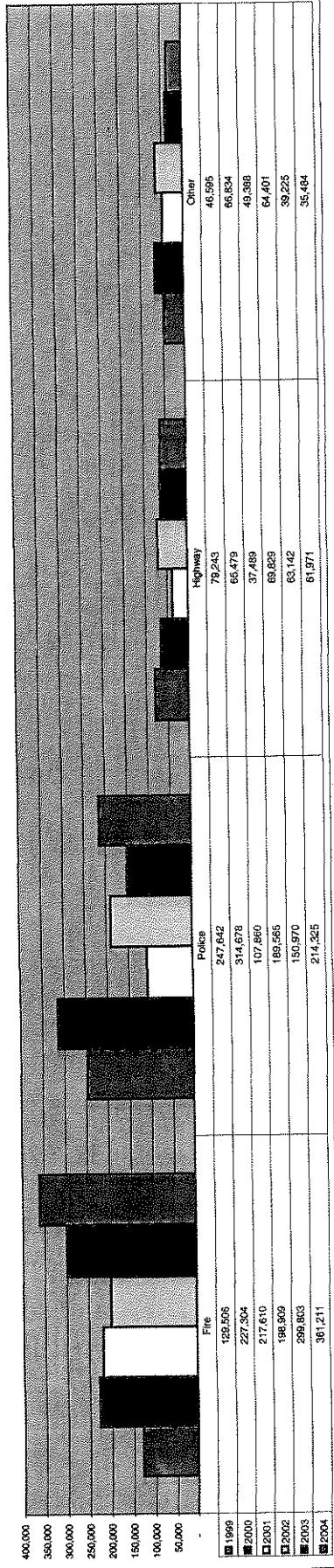
CITY OF MANCHESTER, NEW HAMPSHIRE  
QUARTERLY OVERTIME TREND REPORTS

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FOR THE FIRST QUARTER ENDED SEPTEMBER 30, 1998, 1999, 2000, 2001, 2002 AND 2003

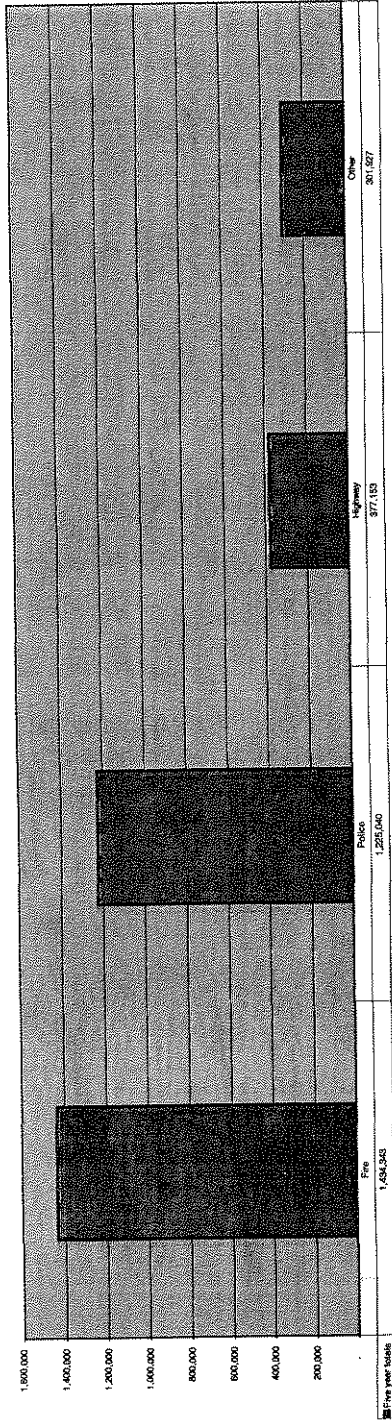
<u>Page</u>	<u>Title</u>
1	<b>General fund overtime trend</b> Includes 3 months overtime Departments include fire, police, highway and other remaining departments in the general fund
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4	<b>Highway department overtime trend</b> Includes 3 months overtime Divisions include administration, construction, sewer maintenance, solid waste collection, sweeping contract, snow & ice control, garage maintenance, building maintenance, heating plant, carpenter shop, drop off center, engineering and street maintenance

**City of Manchester**  
**General Fund overtime trend**  
**For the First Quarter Ended September 30, 1998, 1999, 2000, 2001, 2002 and 2003**

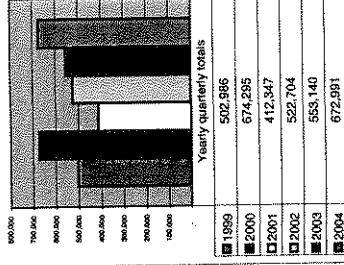
**Quarterly Totals by Division**



**Five Year Quarterly Totals by Division**



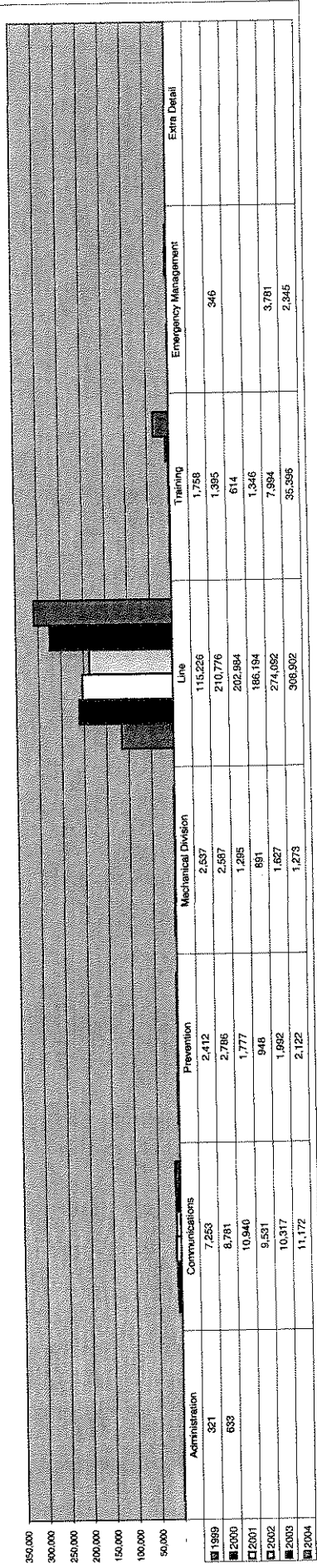
**Yearly Quarterly Department Totals**



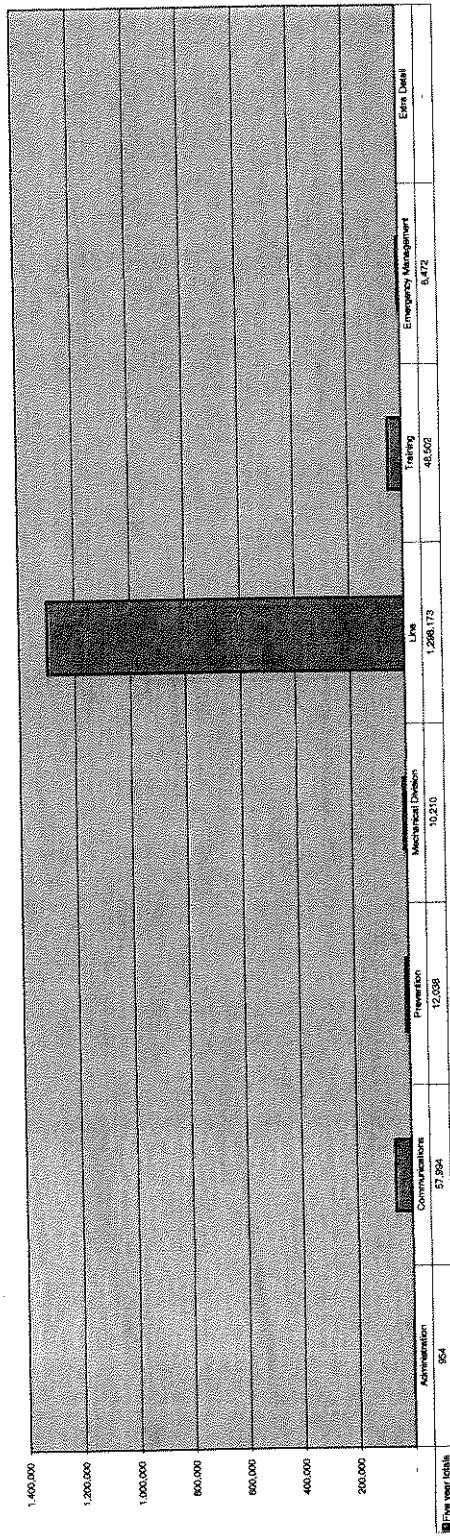
Six Years **3,338,463**

City of Manchester  
Fire overtime trend  
For the First Quarter Ended September 30, 1998, 1999, 2000, 2001, 2002 and 2003

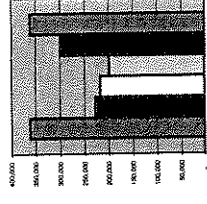
Quarterly Totals by Division



Five Year Quarterly Totals by Division



Yearly Quarterly Department Totals



1999	361,211
2000	227,304
2001	217,610
2002	198,910
2003	299,803
2004	361,211

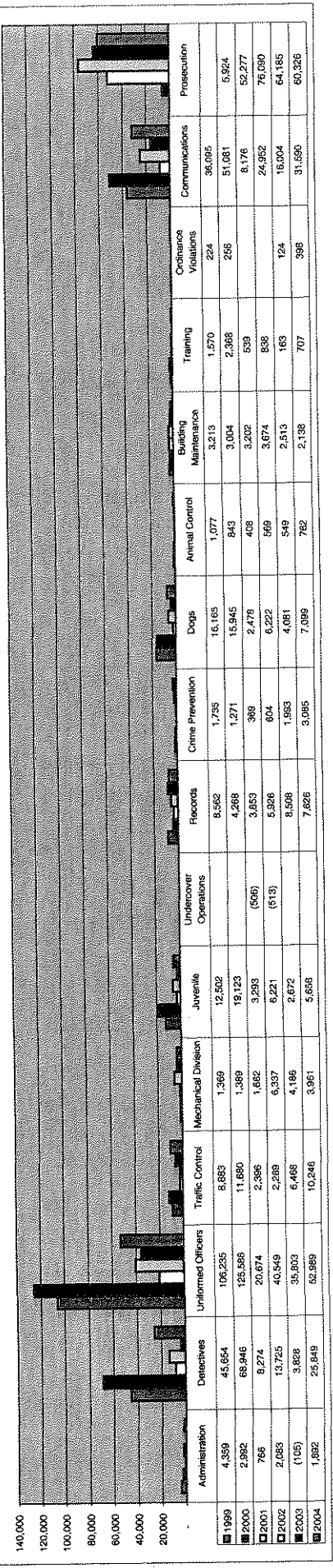
Six	1,434,345
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10/24/2003

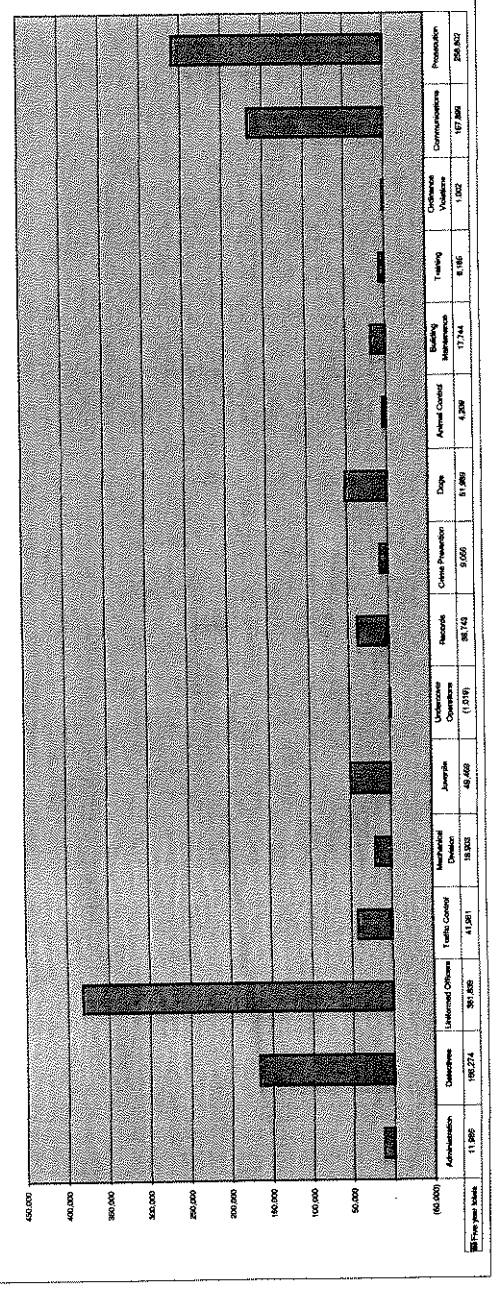


# City of Manchester Police overtime trend For the First Quarter Ended September 30, 1998, 1999, 2000, 2001, 2002 and 2003

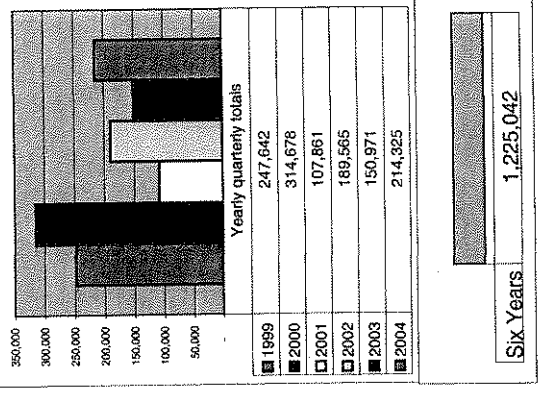
Quarterly Totals by Division



Five Year Quarterly Totals by Division



Yearly Quarterly Department Totals



**City of Manchester**

	Administration	Construction	Sewer Maintenance	Solid Waste Collection	Swapping Contract	Snow & Ice Control	Garage Maintenance	Building Maintenance	Heating Plant	Carpenter Shop	Drop Off Center	Engineering	Street Maintenance
1999	905	29,780	13,288	6,569	1,747		12,617				1,922	5,986	5,355
2000	2,899	15,078	15,744	7,164	624		9,530	23			2,176	4,473	6,780
2001	1,145	9,829	1,840	6,340	247		9,659			119	1,453	5,896	973
2002	2,576	17,152	8,078	15,127	345	11	12,751	232		19	2,081	4,391	7,065
2003	1,488	20,172	5,970	13,840	652	12	11,543			67	1,658	6,351	1,589
2004	1,290	23,087	8,364	12,731	81	-	11,534		16	76	2,208	1,329	1,255

Five year total	Administration	Construction	Sewer Maintenance	Solid Waste Collection	Sweeping Contract	Snow & Ice Control	Garage Maintenance	Building Maintenance	Heating Plant	Carpenter Shop	Engineering	Shop Maintenance
	10,268	116,697	53,284	61,170	3,685	22	67,834	256	16	261	28,399	22,617

Yearly quarterly totals	1999	2000	2001	2002	2003	2004
Yearly quarterly totals	78,148	65,480	37,490	69,830	63,142	61,971

Six Years	376,060
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10/24/2003

CITY OF MANCHESTER, NEW HAMPSHIRE  
QUARTERLY OVERTIME TREND REPORTS

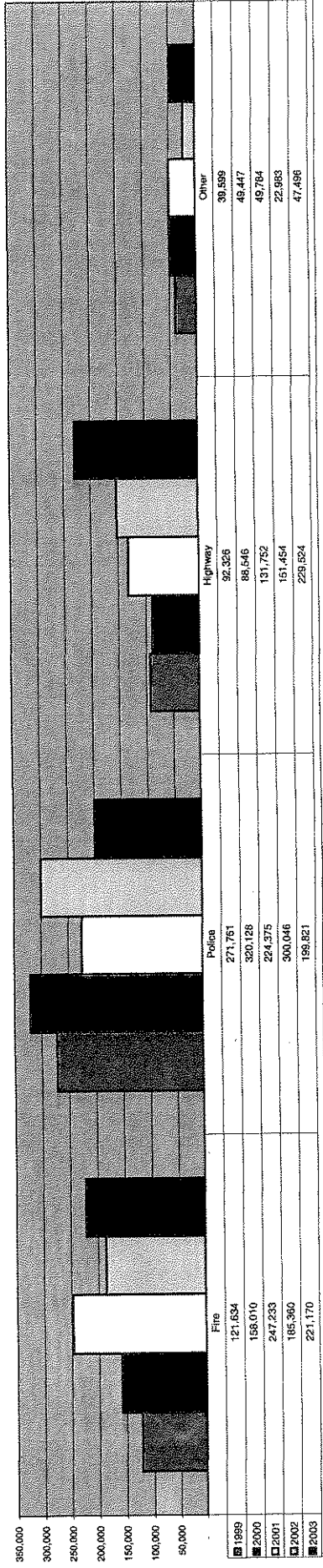
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FOR THE SECOND QUARTER ENDED DECEMBER 31, 1998, 1999, 2000, 2001 AND 2002

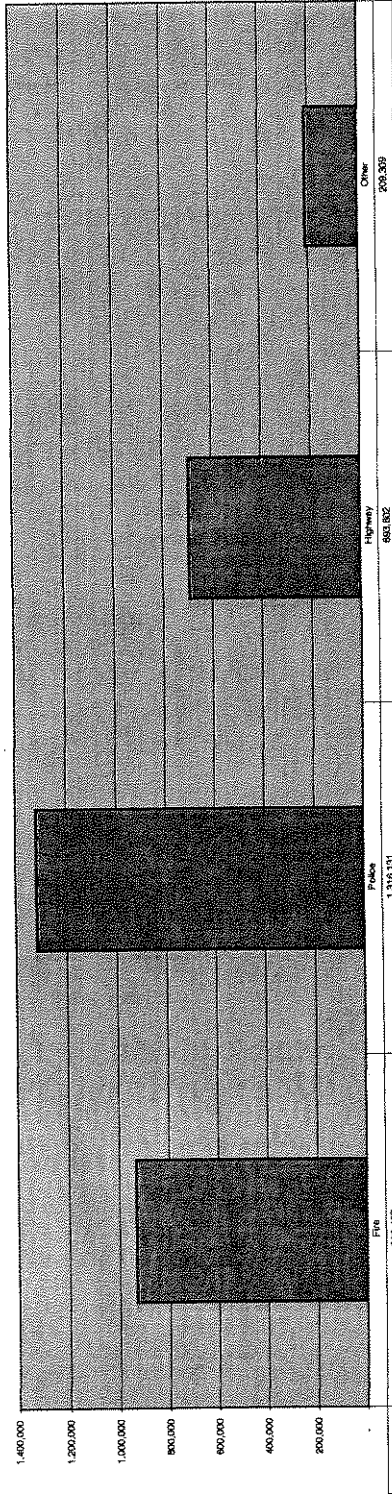
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**City of Manchester**  
**General Fund overtime trend**  
**For the Second Quarter Ended December 31, 1998, 1999, 2000, 2001 and 2002**

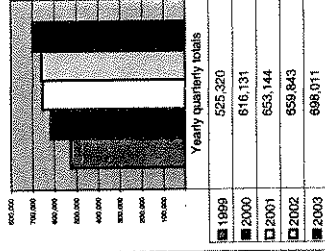
**Quarterly Totals by Department**



**Five Year Quarterly Totals by Department**



**Yearly Quarterly Department Totals**



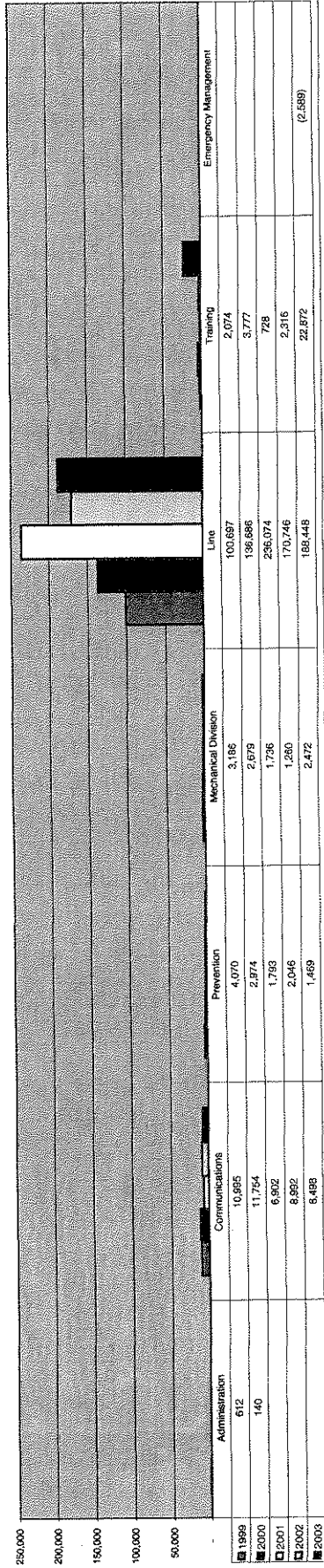
**Five** 3,152,449

10/24/2003

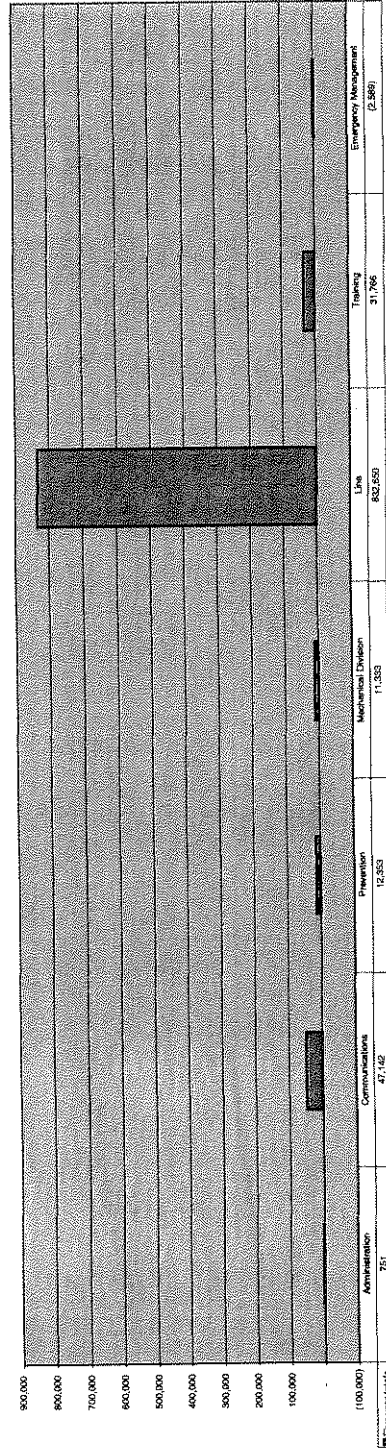


City of Manchester  
Fire overtime trend  
For the Second Quarter Ended December 31, 1998, 1999, 2000, 2001 and 2002

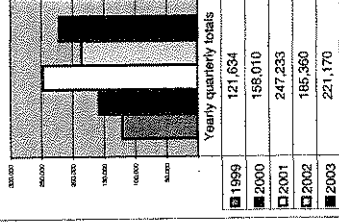
Quarterly Totals by Division



Five Year Quarterly Totals by Division



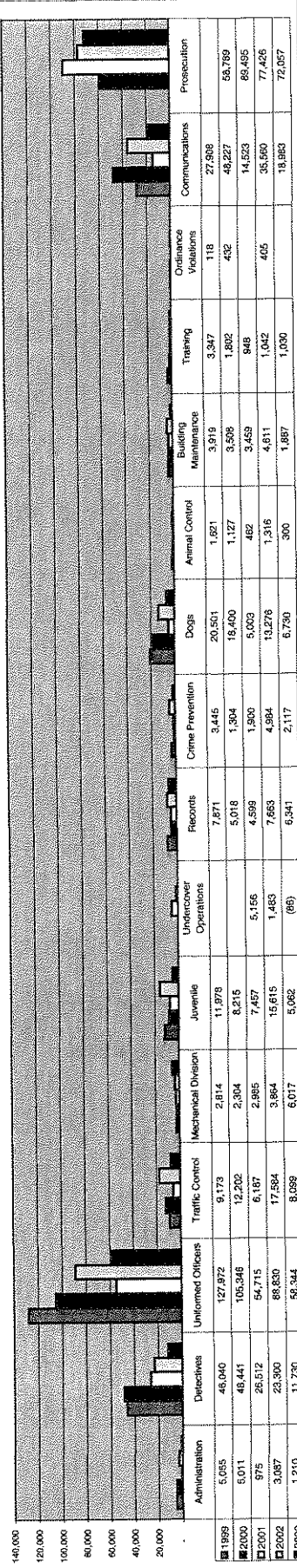
Yearly Quarterly Department Totals



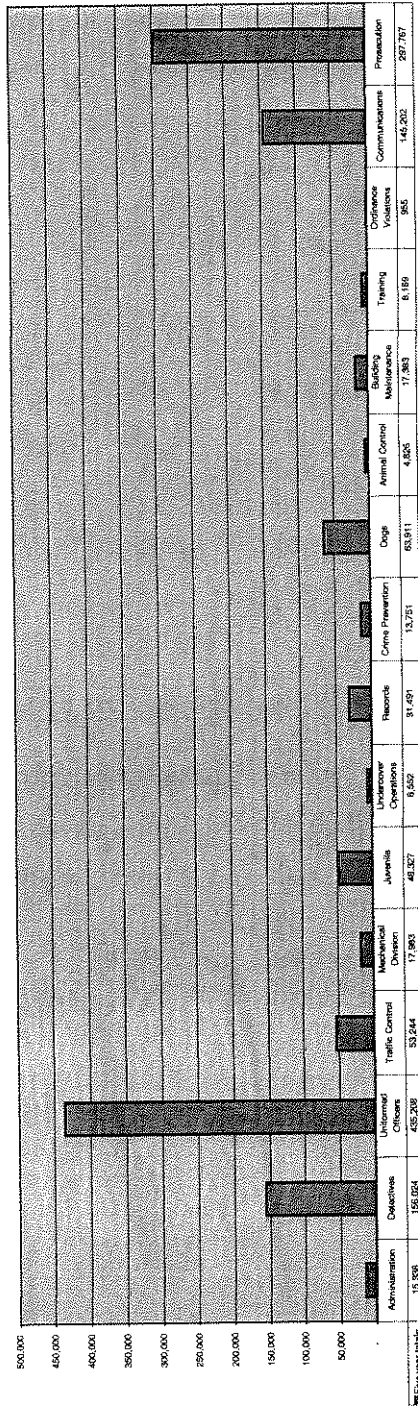
Five Years 933,407

City of Manchester  
Police overtime trend  
For the Second Quarter Ended December 31, 1998, 1999, 2000, 2001 and 2002

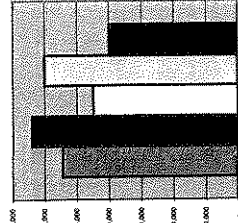
Quarterly Totals by Division



Five Year Quarterly Totals by Division



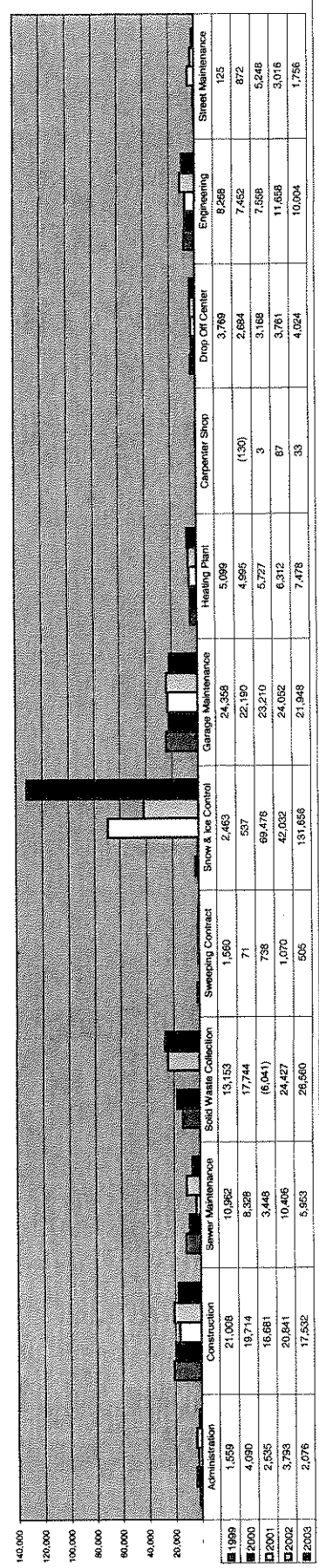
Yearly Quarterly Department Totals



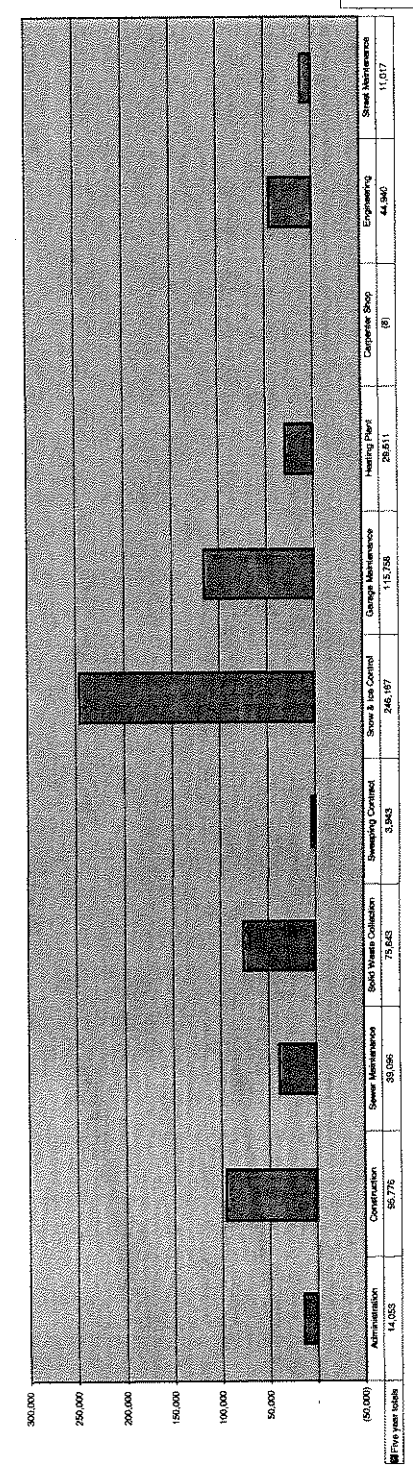
Five Years 1,316,131

City of Manchester  
Highway overtime trend  
For the Second Quarter Ended December 31, 1998, 1999, 2000, 2001 and 2002

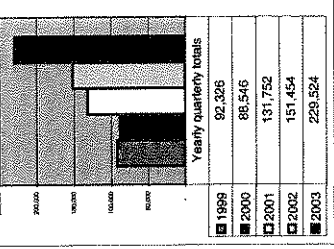
Quarterly Totals by Division



Five Year Quarterly Totals by Division



Yearly Quarterly Department Totals



Five Years 693,603

CITY OF MANCHESTER, NEW HAMPSHIRE  
QUARTERLY OVERTIME TREND REPORTS

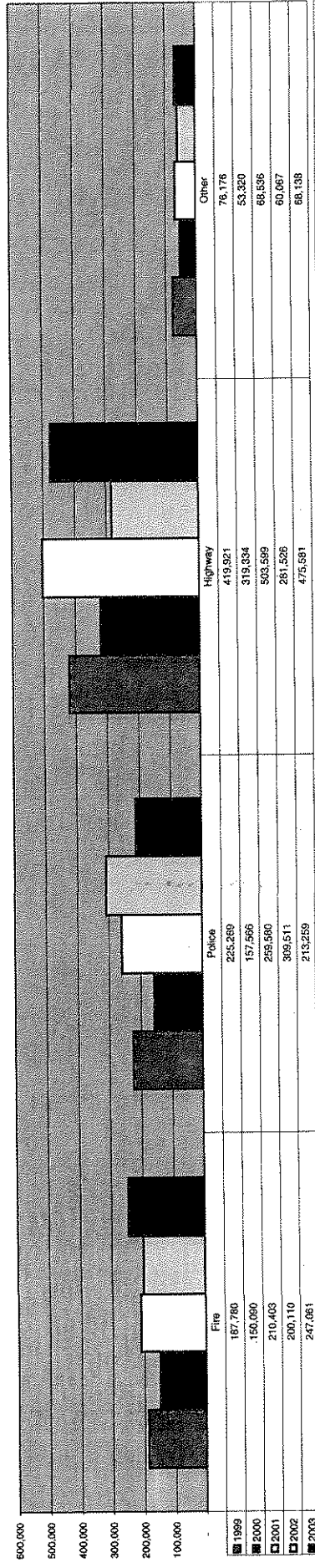
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FOR THE THIRD QUARTER ENDED MARCH 31, 1999, 2000, 2001, 2002 AND 2003

<u>Page</u>	<u>Title</u>
1	<b>General fund overtime trend</b> Includes 3 months overtime Departments include fire, police, highway and other remaining departments in the general fund
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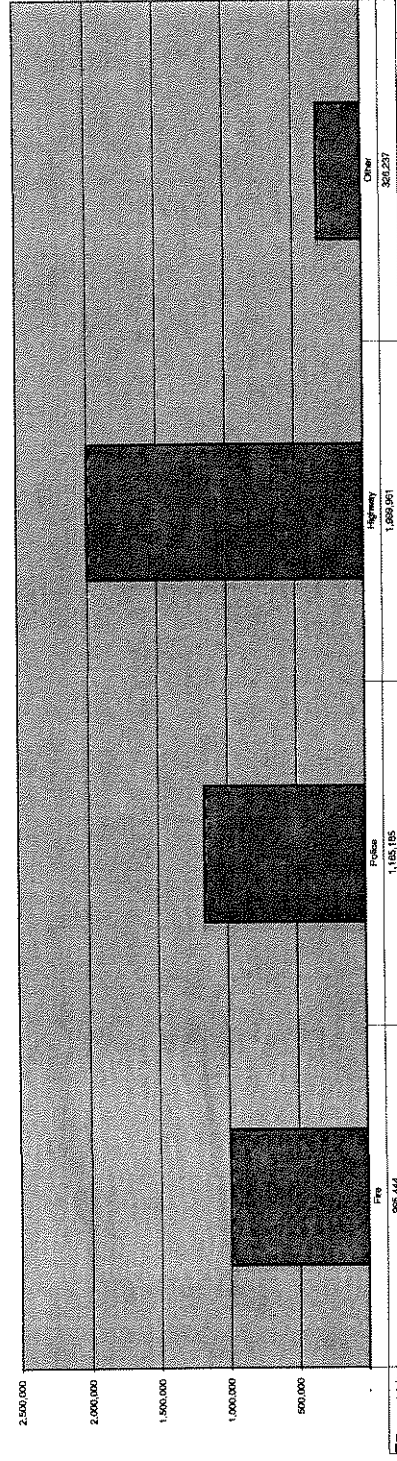


**City of Manchester**  
**General Fund overtime trend**  
**For the Third Quarter Ended March 31, 1999, 2000, 2001, 2002 and 2003**

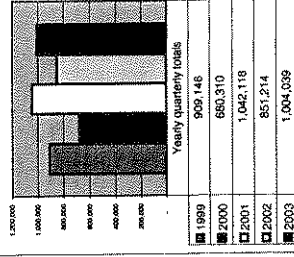
**Quarterly Totals by Department**



**Five Year Quarterly Totals by Department**



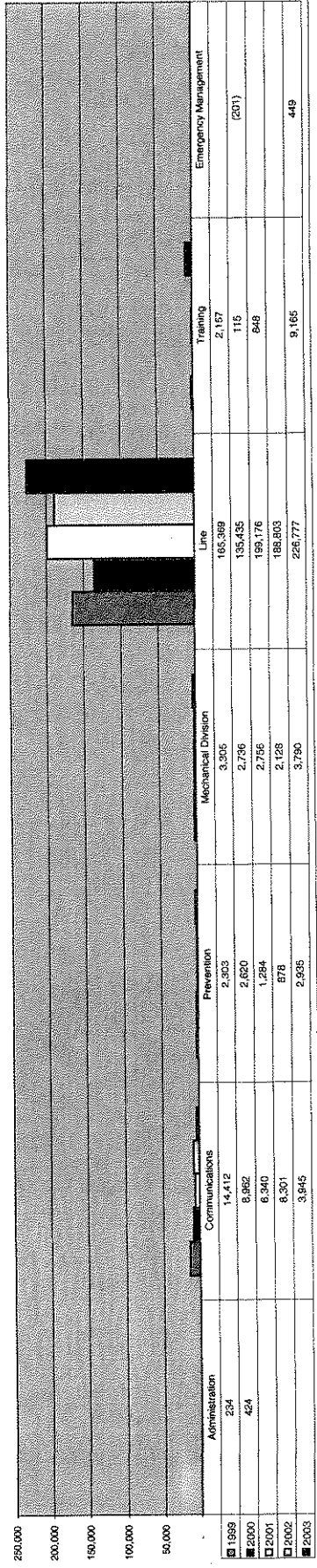
**Yearly Quarterly Department Totals**



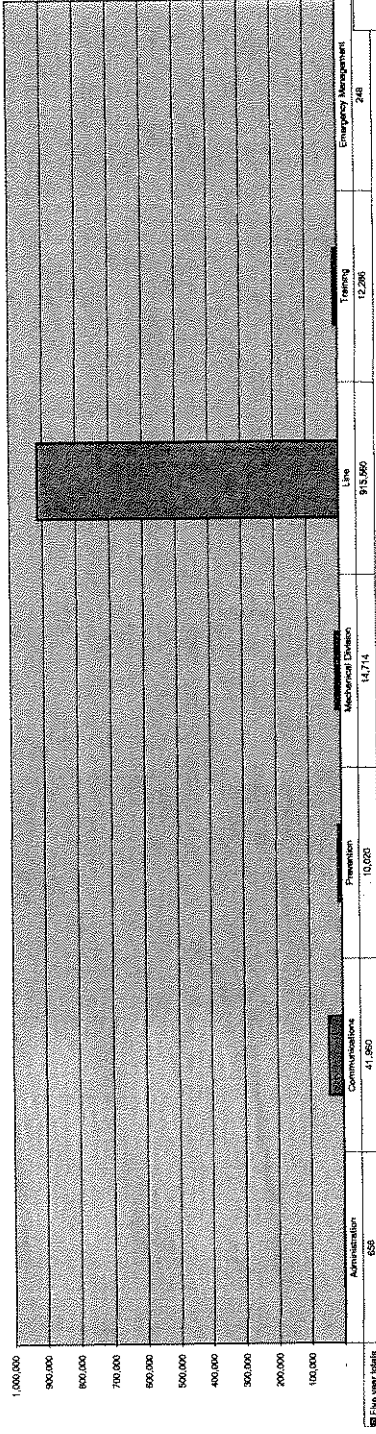
Five Years **4,486,827**

**City of Manchester  
Fire overtime trend  
For the Third Quarter Ended March 31, 1999, 2000, 2001, 2002 and 2003**

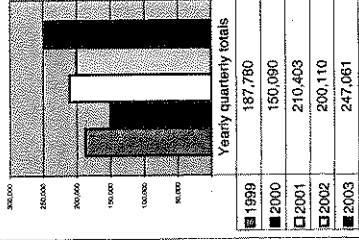
**Quarterly Totals by Division**



**Five Year Quarterly Totals by Division**



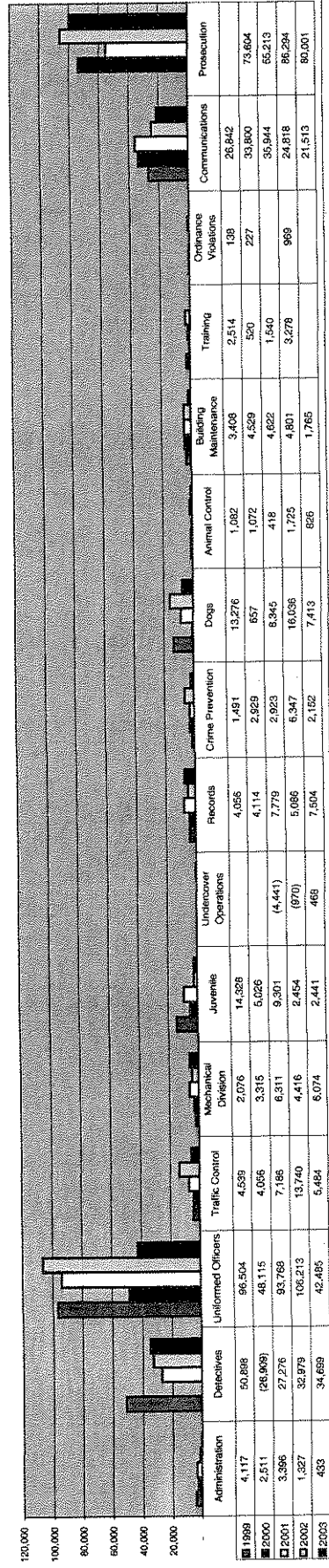
**Yearly Quarterly Department Totals**



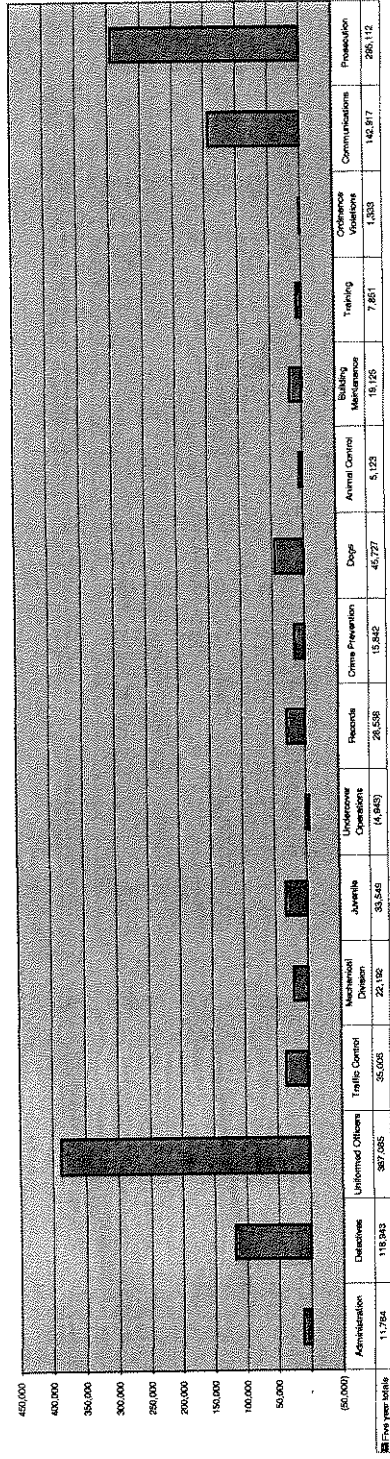
Five Years 995,444

**City of Manchester**  
**Police overtime trend**  
**For the Third Quarter Ended March 31, 1999, 2000, 2001, 2002 and 2003**

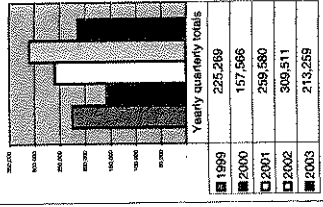
**Quarterly Totals by Division**



**Five Year Quarterly Totals by Division**



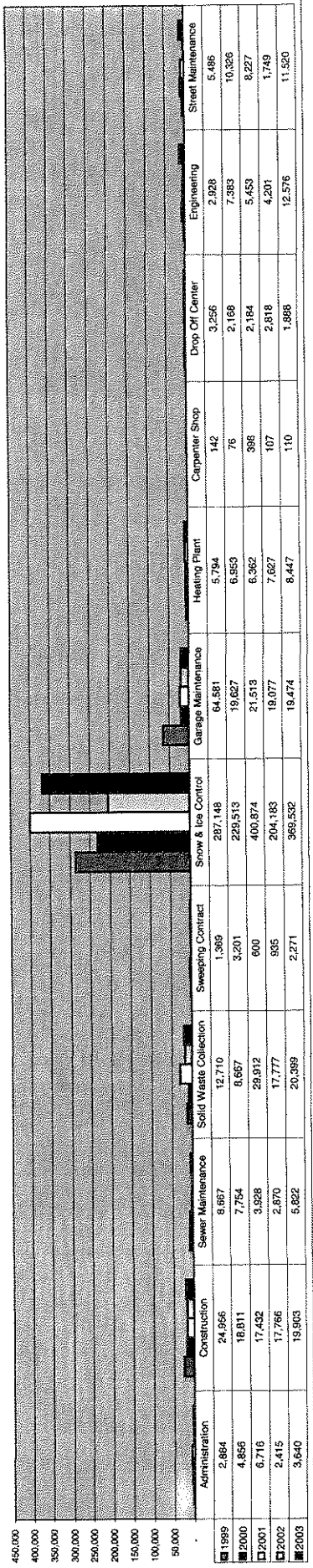
**Yearly Quarterly Department Totals**



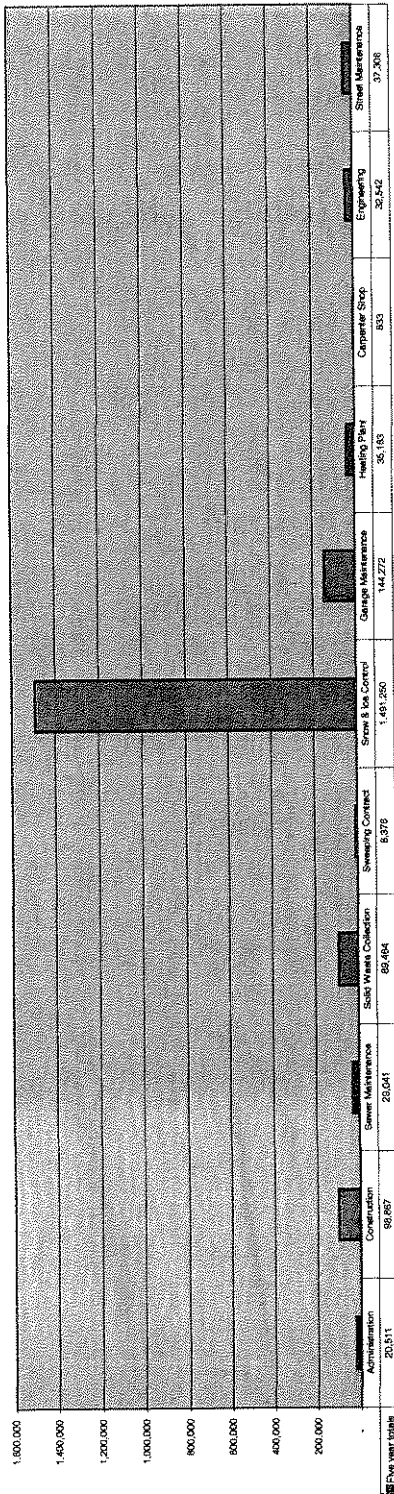
Five Years **1,165,184**

**City of Manchester**  
**Highway overtime trend**  
**For the Third Quarter Ended March 31, 1999, 2000, 2001, 2002 and 2003**

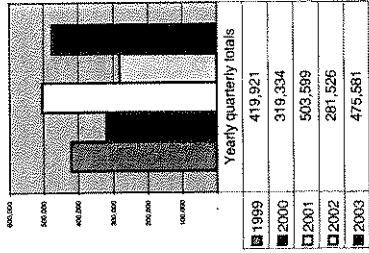
**Quarterly Totals by Division**



**Five Year Quarterly Totals by Division**



**Yearly Quarterly Department Totals**



Five Years 1,999,961

10/24/2003